

ANNUAL REPORT  
OF  
**THE TENNESSEE PUBLIC  
SERVICE COMMISSION**

For the Year 1985



**TENNESSEE PUBLIC SERVICE COMMISSION**

Nashville, Tennessee

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**TENNESSEE PUBLIC SERVICE COMMISSION**  
CORDELL HULL BUILDING  
NASHVILLE, TENNESSEE 37219

JANE ESKIND, CHAIRMAN  
FRANK COCHRAN, COMMISSIONER  
KEITH BISSELL, COMMISSIONER



BOB DAVIS, EXECUTIVE DIRECTOR  
HENRY M. WALKER, GENERAL COUNSEL

December 31, 1985

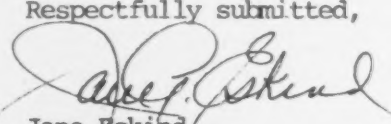
The Honorable Lamar Alexander  
Governor of Tennessee  
State Capitol  
Nashville, Tennessee 37219

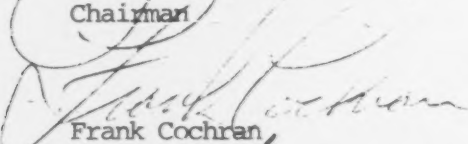
Dear Governor Alexander:

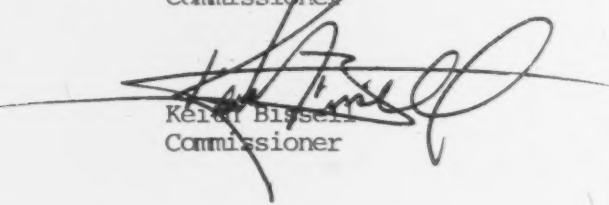
In accordance with the provisions of Title 65, Section 116, Tennessee Code Annotated, we herewith submit to you the Annual Report for the period beginning January 1, 1985, and ending December 31, 1985, of the Tennessee Public Service Commission.

We have endeavored to present as briefly as possible a summary of the details of the regulatory accomplishments of this Commission.

Respectfully submitted,

  
Jane Eskind  
Chairman

  
Frank Cochran  
Commissioner

  
Keith Bissell  
Commissioner

## COMMISSIONERS

### JANE ESKIND, CHAIRMAN

Born in Louisville, Kentucky, educated in the Louisville Public Schools. Graduate of University of Louisville, B.A., 1956. Active in numerous civic, political, religious and educational organizations and endeavors including the League of Women Voters, Metro Nashville Private Industry Council, Tennessee Commission on the Status of Women, National Commission of Anti-Defamation League, Urban League, President's Council of Brandeis University, Democratic House/Senate Council, the American Judicature Society. Tennessee's Democratic Nominee for U.S. Senate 1978, Human Relations Award 1979, Democrat of the Year 1979. Elected for six-year term to the Public Service Commission in 1980, the first woman to win statewide public office. A resident of Nashville, married to Richard Eskind, two children..

### FRANK COCHRAN, COMMISSIONER

Home, Tiptonville, Tennessee. Education - University of Tennessee at Martin, David Lipscomb College, University of Tennessee at Knoxville, University of Tennessee College of Law - Doctor of Jurisprudence. Four Term State Legislator, one term as House Floor Leader and two terms as Committee Chairman. City Attorney and City Judge in Tiptonville. County Attorney for Lake County. \*\*Honored twice by National Jaycees as one of the "Outstanding Young Men in America". Member of Church of Christ. Married to former Patsy Whitfield, two sons, Kent and Craig. Elected to a six-year term in November 1976 and re-elected to a six-year term in November 1982.

KEITH BISSELL, COMMISSIONER

Born Oak Ridge, Tennessee. Attended Oak Ridge Public Schools. Served four years in the United States Air Force. Earned a B.S. Degree in Business Administration with a major in Transportation from the University of Tennessee at Knoxville. Worked as Director of the Transportation Rate Division of the Tennessee Public Service Commission from 1966-70 while attending night law school in Nashville. In 1970, earned Doctorate of Jurisprudence Degree and was elected to the Tennessee General Assembly. Elected to four terms in the Legislature during which time he served as Chairman of the House Labor and Consumer Affairs Committee, and the House Sub-Committee on Energy, Majority Whip, as a member of the National Conference of State Legislatures' Energy Task Force, and as a member of a special legislative committee established to study utilities and utility district legislation. Member of the Oak Ridge Jaycees, the Elks Club, the Eagles Club, the American Veterans Club, the Claxton Optomist Club and the Anderson County Bar Association. Member of the Brentwood United Methodist Church. Married to Patricia Bissell, two daughters, Debbie and Kelley.

COMMISSIONERS

JANE ESKIND, CHAIRMAN  
FRANK D. COCHRAN, COMMISSIONER  
KEITH RISSELL, COMMISSIONER

EXECUTIVE DIRECTOR

BOB DAVIS

ADMINISTRATIVE SECTION

JOHN GUENTHER, Director

ACCOUNTING DIVISION

WHITFIELD BURCHAM, Director

ASSESSMENT DIVISION

BARRY MURPHY, Director

ENGINEERING DIVISION

TED TINGLEY  
Telecommunications Engineer

BARBARA DIXON  
Administrator, Gas Safety Program

ADMINISTRATIVE JUDGES

MACK CHERRY  
RALPH CHRISTIAN II

LEGAL DIVISION

HENRY WALKER, General Counsel

TRANSPORTATION DIVISION

W.B. PEMBERTON, Director

TRANSPORTATION RATE DIVISION

DON WINGO, Director

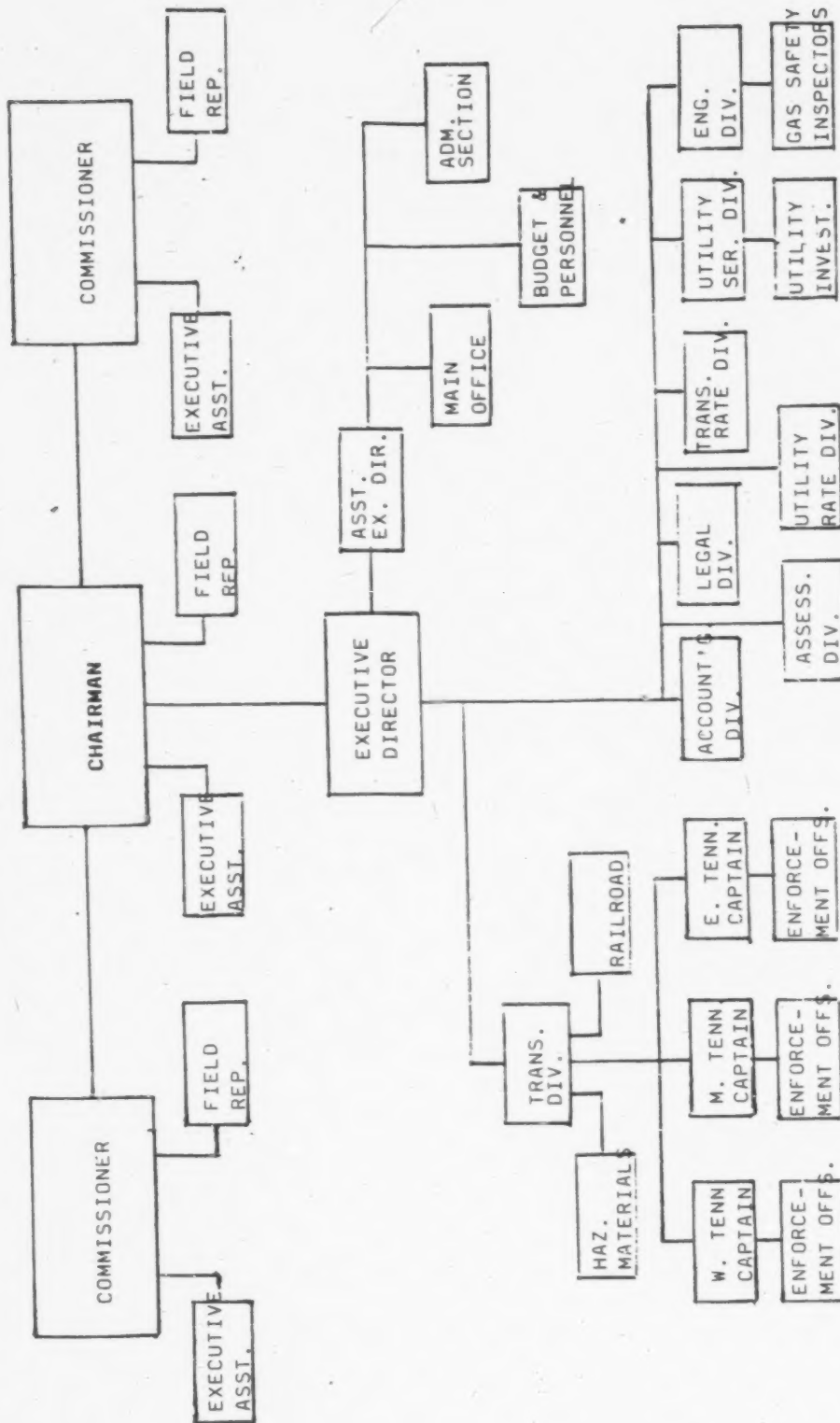
UTILITY RATE DIVISION

RICHARD C. BIBB, Director

UTILITY SERVICE DIVISION

DON McGEHEE, Director

# TENNESSEE PUBLIC SERVICE COMMISSION



## TENNESSEE PUBLIC SERVICE COMMISSION

### ITS COMPOSITION, PURPOSES, AND FUNCTIONS

The Tennessee Public Service Commission consists of three elected members. Each Commissioner's term of office is for six years, one member being elected biennially in a statewide election to succeed the Commissioner whose term expires next after said election. By statute each grand division of the State of Tennessee has a representative member of the Commission, and the Commissioners themselves elect a Chairman biennially.

The Commission is a statutory body with several basic functions delegated it by the Legislature. Primarily these may be stated as the supervision of all aspects of railroads, motor carriers, and utilities that perform services within the boundaries of Tennessee (intrastate) and the assessment of all county and municipal ad valorem taxes of these utilities. The Commission's legislative powers include the making of all necessary rules for utility operations, including the operating rates and the complete administration of these rules. Further, it has quasi-judicial powers including decisions concerning public convenience and necessity and the authority of decision concerning any conflicts or controversies arising from utility operations.

No governmental agency, state or national, has more profound impact upon the daily lives of Tennessee residents than does the Tennessee Public Service Commission.

Under the Commission's jurisdiction are those things supplied by private enterprise which people of the State must have; light, power, heat, communication and transportation. Private residents or managers of vast industry who trip an electric switch, adjust a thermostat, lift a telephone, ride a public carrier, and who ship or receive commodities by rail or motor carrier are to some degree affected by the responsibility of the Commission to see that adequate service is provided at a reasonable charge.

State regulation of privately owned and operated utilities is a product of the democratic system. In essence, the primary purpose of the Tennessee Public Service Commission is to insure service to the public at fair and just rates by the utilities which it regulates.

Today's public utility, to a large extent, is owned by the same public which it serves through the continuing expansion of its stock ownership. Destruction, through regulation in the guise of public benefit, would devastate the public investors in the private utilities as well as the public customers of that utility.

In its own area each utility subject to regulation by the Tennessee Public Service Commission has, in a broad sense, a monopoly. When overlapping or when in potential conflict in competition, these utilities must show necessity for their services, the ability to serve at a reasonable price, and long-range benefits to the public. Wasteful competition by duplication of services would be at public cost. Destructive competition eventually could victimize the public.

The Tennessee Public Service Commission has jurisdiction over electric companies, telephone companies, water companies, gas companies, telegraph companies, power transmission companies, sewerage companies, mobilphone companies, railroad companies, express companies, sleeping car companies, motor truck companies, and motor bus companies.

#### DUTIES OF THE COMMISSION

The Legislature has vested in the Tennessee Public Service Commission certain broad and general powers which have been judicially recognized and affirmed by the Supreme Court of Tennessee. These may be generally summarized as follows:

1. Legislative powers which include the making of rules. A familiar example of this function is the Commission's duty of prescribing regulations including rates to be observed by public service companies.
2. Administrative powers which include the application of the rules prescribed and the application of the laws enacted by the Legislature in particular.
3. Quasi-judicial powers which include the decision of controversies arising within the jurisdiction of the Commission as well as the holding of hearings to determine that which meets the public convenience and necessity.

Some of the routine duties of the Commission which are performed regularly and which fall under the broad general headings heretofore outlined are as follows: The maintenance of current calculations for rate making purposes of all utilities; the checking of monthly and annual operating reports; the computation of rates of return of companies subject to the Commission's jurisdiction; the investigation, determination, and fixing of just and reasonable rates; the making of investigations, and the holding of hearings; the determination of the propriety of granting certificates of convenience and necessity to public utilities and motor carriers making application therefore, after public hearing; cooperation with federal agencies with powers parallel to those of the Tennessee Public Service Commission including the Federal Communications Commission, the Federal Energy Regulatory Commission, and the Interstate Commerce Commission for the purpose of coordinating regulation and the protection of the interests of Tennessee and its citizenry; the valuation and assessment annually of all railroad, utility and motor carrier properties in the State for county and municipal ad valorem purposes.

The Tennessee Public Service Commission works in conjunction with the Department of Transportation, Office of Pipeline Safety, in enforcing safety standards for transportation of gas by pipeline. Under the jurisdiction of the Commission for this purpose are privately owned gas companies, gas utility districts, municipal gas operations, and Federal housing projects.

There are various other duties performed by the Commission under its own rules and regulations, all of which are related in one way or another to the rates, services, capital structure, income, reports and systems of accounts of the companies operating within the State of Tennessee over which the Commission has jurisdiction.

The Tennessee Public Service Commission meets in regular session referred to as the "Commission Executive Conference" on the first, third and fifth Tuesday of each month. These are public meetings open to the public and the minutes of each meeting are fully recorded and are open to public inspection. These meetings are held in compliance with Chapter 442, Public Act of 1974, commonly referred to as the "Sunshine Law."

#### WHAT THE COMMISSION DOES NOT DO

The Commission is excluded by Tennessee law from any jurisdiction to regulate the rates, services or operations of a number of enterprises generally considered to be public utilities.

These include:

1. Any water, gas (except for safety), electric, or similar utility system owned or operated by any agency of the United States, the State of Tennessee, or any county or incorporated town or city in Tennessee, and any transportation system so owned or operated. (Section 65-401, Tennessee Code Annotated).
2. Any water, gas (except for safety), or similar utility system organized and operating as a utility district under the Utility District Law of 1937. (Section 6-2613, Tennessee Code Annotated).
3. Any electric and telephone cooperative not organized or doing business for profit. (The sole jurisdiction over such cooperatives which the Commission has is to assess their properties for county and municipal taxation.) (Section 65-401; 65-2530; Tennessee Code Annotated).
4. Any bus carrier of passengers, operating exclusively within the corporate limits of any municipality or within a distance of two to seven miles outside such limits, depending on the population of the city. The rates, services and operations of such companies are regulated exclusively by the cities in which they operate. (Section 65-1001, Tennessee Code Annotated).

The members of the Commission and its staff frequently receive calls and letters making complaints about some phase of the operation of these non-regulated enterprises; but due to the limits placed on its authority by the Tennessee Legislature, the Commission lacks jurisdiction to handle such complaints.

# SUBJECTS OF THE COMMISSION'S JURISDICTION

As of December 31, 1985, the railroads, motor carriers, and public utilities, subject to the jurisdiction of the Tennessee Public Service Commission were by approximate number and general classification as follows:

|                                       |        |
|---------------------------------------|--------|
| Motor Bus Companies (Passenger) ..... | 743    |
| Motor Truck Companies:                |        |
| ICC Regulated Carriers.....           | 10,183 |
| Exempt Carriers.....                  | 7,591  |
| Passenger & Sleeping Car Company..... | 0      |
| Private Car Companies.....            | 229    |
| *Public Utilities.....                | 311    |
| Railroads.....                        | 20     |
| **Air Line Companies.....             | 19     |
| Boat & Barge Line Companies.....      | 13     |

\*The Term "Public Utility" applies generally to all of the above but specifically in this instance to the following which are included in the composite figure:

|                                                                     |    |
|---------------------------------------------------------------------|----|
| Electric Companies.....                                             | 3  |
| **Electric Cooperatives.....                                        | 25 |
| ***Gas Companies, Utility Districts & Municipalities...             | 98 |
| ***Transmission Lines & Direct Sales Customers.....                 | 24 |
| ***Housing Authorities, Apartments, Motels & Mobile Home Parks..... | 81 |
| Mobilphone Companies.....                                           | 11 |
| Pipeline Companies.....                                             | 17 |
| Power Transmission Companies.....                                   | 3  |
| Telephone Companies.....                                            | 19 |
| **Telephone Cooperatives.....                                       | 10 |
| Telephone Long Distance Companies.....                              | 5  |
| Water & Sewerage Companies.....                                     | 15 |

\*\*Air Line, Water Transportation Carriers, Electric Cooperative and Telephone Cooperative Companies are under the Commission's jurisdiction only for Ad Valorem Tax Assessment.

\*\*\*Utility Districts and Municipalities are under the jurisdiction of the Tennessee Public Service Commission insofar as gas safety is concerned. Pipeline companies are under this Commission's jurisdiction insofar as gas safety is concerned and for Ad Valorem Assessment.

## EXECUTIVE DIRECTOR

Obviously the three commissioners cannot perform the numerous duties of their offices without extensive and expert assistance.

This is provided in a staff organization consisting of an Executive Director, ten divisions, administrative office, budget and personnel sections.

These are assisted by a field staff of railroad safety inspectors, motor carriers enforcement officers, gas safety inspectors, and utility investigators who help see that the rules and regulations of the Commission are enforced.

The Executive Director performs both the role of Secretary and that of Executive Director and is responsible for planning, directing, and coordinating the entire operation of the Commission. The Executive Director is delegated the responsibility and authority to direct the internal operations of the Commission. This includes the development of administrative policies and procedures including fiscal and personnel procedures.

The Executive Director with the assistance of those working under his supervision relieves the Commissioners of many administrative tasks that formerly consumed much of their time. The Director is authorized by the Commission to take necessary action to require that the duties, responsibilities, and assignments of the divisions of the Commission are accomplished in an effective and efficient manner and to issue directives to the employees of the Commission to achieve that objective. Generally, the duties of the Executive Director are as follows:

1. Custodian of the official records of the Commission.
2. Develop and review internal administrative policies and procedures.
3. Plan, direct, and coordinate the administrative activities of the Commission's staff.
4. Coordinate and expedite matters pending before the Commission.
5. Develop effective fiscal and personnel management.
6. Serve as Personnel Officer.

7. Assist in keeping the public advised of the responsibilities and the duties of the Public Service Commission.

Under the direct supervision of the Executive Director are the Main Office Section, the Administrative Section, and the Budget-Personnel Section. The main duties of these sections are as follows:

#### MAIN OFFICE SECTION

1. Distribution of mail.
2. Scheduling of hearings.
3. Maintain list of all pending dockets.
4. Preparation of certifications to Chancery Court.
5. Maintain ledger of accounts receivable for certified copies, transcripts, and xerox copies; and send invoices for these documents.
6. Keep the Minute Book.
7. Maintain file of all original orders.
8. Maintain permanent records of all hearings.
9. Maintain record of all files sent to Archives.
10. Record word-by-word proceedings of all formal hearings.
11. Upon request prepare transcripts of hearings.
12. Edit, publish, and distribute the Commission's reports, rules, and regulations.

#### BUDGET-PERSONNEL SECTION

1. Preparation of the budget.
2. Preparation of the payroll.
3. Audit and control of expenditures.
4. Collect and deposit receipts.
5. Maintain personnel records.
6. Maintain all fiscal reports of the Commission.
7. Process travel claims.
8. Process requests for purchases.
9. Handle insurance and retirement matters.

## APPROPRIATIONS, FEES AND EXPENSES

For the Fiscal Year 1984-85, the General Assembly appropriated \$5,352,143.21 for the operation of the Tennessee Public Service Commission. The expenditures were \$5,352,143.21.

### DISBURSEMENTS

|                                                |              |
|------------------------------------------------|--------------|
| Personal Services and Employees' Benefits..... | \$ 4,292,139 |
| Travel.....                                    | 497,123      |
| Printing and Duplicating.....                  | 23,595       |
| Utilities and Fuel.....                        | 11,461       |
| Communications and Shipping Costs.....         | 189,870      |
| Maintenance and Repairs.....                   | 18,970       |
| Professional and Administrative Services.....  | 79,936       |
| Supplies.....                                  | 94,465       |
| Rental and Insurance.....                      | 95,700       |
| Motor Vehicle Operation.....                   | 30,799       |
| Awards and Indemnities.....                    | 206          |
| Grants and Subsidies.....                      | 13,277       |
| Equipment.....                                 | 4,598        |

TOTAL..... \$ 5,352,143

### REVENUE FEES

|                               |               |
|-------------------------------|---------------|
| Railroad Inspection.....      | \$ 297,594.47 |
| Certified Copy.....           | 48.00         |
| Utility Filing Fee.....       | 450.00        |
| Motor Carrier Inspection..... | 2,404,061.00  |
| Utility Inspection.....       | 1,280,513.16  |
| Motor Carrier Filing Fee..... | 115,716.00    |
| Departmental Revenue.....     | 1,499,947.35  |

TOTAL.....\$ 5,598,329.98

### ABSTRACT OF MINUTES

The abstract of minutes of the Tennessee Public Service Commission submitted hereafter covers the period from January 1, 1985 to December 31, 1985.

The minutes of the Tennessee Public Service Commission are kept on permanent file in the office of the Executive Director. These are available to the public for inspection at all times. The Official Minutes show every action taken by the Commission. The abstract of the minutes are recorded in permanent bound volumes and are prepared in a manner permitting immediate reference to the actions of the Commission. The following data are submitted in connection with each item of business:

1. Docket number.
2. Name of Applicant or Petitioner.
3. Subject matter of application or petition.
4. Date of final order.
5. A summary of the Commission's action relative to the matter.

An abstract or condensation of the minutes of the Tennessee Public Service Commission covering the period of January 1, 1985, through December 31, 1985, show total of 9,015 actions related to motor carriers, 42 actions related to railroads; and 153 actions related to utilities.

During the year ended, 9,135 final orders have been written and entered on the Commission's Minute Books; and a total of 9,102 filings have been received by the Commission.

### UTILITIES

#### Applications for Certificate of Convenience and Necessity

|                |    |
|----------------|----|
| Filed.....     | 8  |
| Granted.....   | 10 |
| Withdrawn..... | 3  |
| Denied.....    | 0  |
| Dismissed..... | 1  |
| Pending.....   | 11 |

#### Applications for Approval of Franchise & Political Subdivisions

|                |   |
|----------------|---|
| Filed.....     | 1 |
| Granted.....   | 2 |
| Dismissed..... | 0 |
| Pending.....   | 0 |

Applications & Petitions for Approval of Loans and Amounts Thereof

|              |   |
|--------------|---|
| Filed.....   | 7 |
| Granted..... | 9 |
| Amended..... | 0 |
| Denied.....  | 0 |
| Pending..... | 1 |

Applications & Petitions for Rate Revisions

|                |    |
|----------------|----|
| Filed.....     | 23 |
| Granted.....   | 20 |
| Amended.....   | 0  |
| Denied.....    | 0  |
| Dismissed..... | 1  |
| Withdrawn..... | 3  |
| Pending.....   | 11 |

MISCELLANEOUS

|                |    |
|----------------|----|
| Filed.....     | 25 |
| Granted.....   | 23 |
| Denied.....    | 1  |
| Dismissed..... | 4  |
| Withdrawn..... | 1  |
| Pending.....   | 13 |

MOTOR CARRIERS

|                                                           |       |
|-----------------------------------------------------------|-------|
| Total Certificate of Convenience & Necessity Applications |       |
| Filed in 1985.....                                        | 95    |
| Total Emergency Temporary Authority Applications Filed    |       |
| in 1985.....                                              | 13    |
| Total Contract Hauler's Permit Applications Filed in      |       |
| 1985.....                                                 | 22    |
| Total Interstate Permit Applications Filed in 1985.....   | 3,253 |
| Total Exempt Interstate Permit Applications Filed in      |       |
| 1985.....                                                 | 1,203 |

TOTAL APPLICATIONS FILED..... 4,586

Applications for New Certificates of Convenience & Necessity

|                |    |
|----------------|----|
| Filed.....     | 95 |
| Granted.....   | 62 |
| Denied.....    | 11 |
| Amended.....   | 2  |
| Dismissed..... | 21 |
| Pending.....   | 45 |

|                                                                   |       |
|-------------------------------------------------------------------|-------|
| Applications for New Contract Hauler's Permits                    |       |
| Filed.....                                                        | 22    |
| Granted.....                                                      | 14    |
| Denied.....                                                       | 1     |
| Amended.....                                                      | 0     |
| Dismissed.....                                                    | 1     |
| Pending.....                                                      | 16    |
| Applications for Emergency Temporary Authority                    |       |
| Filed.....                                                        | 13    |
| Granted.....                                                      | 6     |
| Denied.....                                                       | 6     |
| Amended.....                                                      | 0     |
| Pending.....                                                      | 1     |
| Petitions for Transfer of Certificates                            |       |
| Filed.....                                                        | 123   |
| Approved.....                                                     | 124   |
| Amended.....                                                      | 0     |
| Dismissed.....                                                    | 0     |
| Denied.....                                                       | 1     |
| Petitions Pending.....                                            | 3     |
| SMC Dockets Filed .....                                           |       |
| SMC Dockets Filed .....                                           | 10    |
| Show Cause Orders .....                                           | 0     |
| Certificates or Permits cancelled, suspended &<br>reinstated..... | 4,295 |
| Lease Agreements.....                                             | 0     |

RAILROADS

Applications and Petitions for Minimum Clearance Exceptions

|              |   |
|--------------|---|
| Filed.....   | 1 |
| Granted..... | 0 |
| Denied.....  | 0 |
| Pending..... | 2 |

Applications and Petitions for Rate Increases

|                |   |
|----------------|---|
| Filed.....     | 0 |
| Granted.....   | 0 |
| Dismissed..... | 0 |
| Withdrawn..... | 0 |
| Pending.....   | 1 |

Show Cause Orders

|                |   |
|----------------|---|
| Issued.....    | 5 |
| Dismissed..... | 3 |
| Pending.....   | 3 |

Petition to Close Stations

|                |    |
|----------------|----|
| Filed.....     | 15 |
| Granted.....   | 13 |
| Withdrawn..... | 0  |
| Pending.....   | 5  |

|                                                        |   |
|--------------------------------------------------------|---|
| Miscellaneous Petitions and Miscellaneous Matters..... | 4 |
|--------------------------------------------------------|---|

## ADMINISTRATIVE SECTION

The Administrative Section is a Section of the Executive Director's office, under the supervision of the Administrative Officer. The office is staffed with six employees. A brief summary of the responsibilities of the Section would include the following:

The Administrative Section maintains all Commission docket files in its central filing system. This Section is responsible for the supervision of a continuing records management program for the Commission. All records and forms duplication is coordinated in the Administrative Section.

This section assembles and processes information to the State Information System Services Division for the Data pertaining to our Assessment Division and Transportation Division, and maintains an up-to-date list of all motor carriers under the Commission's jurisdiction.

The Administrative Section is responsible for purchasing and distributing all equipment and supplies as well as the maintenance of records of equipment and supplies and all other office support functions.

## ACCOUNTING DIVISION

The Accounting Division is responsible for establishing and supervising the several uniform systems of accounts adopted by the Commission which are an essential part of the regulatory process. In order for effective regulatory control to be possible, utilities providing similar services and of similar size must use the same type of accounting systems. Audits are conducted by the Accounting Division for the purpose of ascertaining whether the utilities are complying with the applicable Uniform System of Accounts and to determine whether or not the financial data submitted by utilities in formal rate proceedings is proper and reliable in the Commission's determination of just and reasonable rates.

Utilities under the jurisdiction of the Tennessee Public Service Commission are required to submit various monthly, quarterly, and annual financial reports to the Accounting Division. These reports are carefully analyzed and scrutinized as part of the Commission's "constant surveillance" policy. The reports are then filed and used as reference material in preparing technical reports in connection with formal rate cases, depreciation rate studies, and statistical studies. These reports and studies aid the Commission in staying abreast of the current earnings performance of the utilities it regulates and in prescribing orders balancing the rights of the public to adequate utility service at reasonable rates and the right of the utilities to an adequate rate of return on its investment.

Members of the Accounting Division participate in public hearings for the purpose of submitting exhibits and testimony as pertain to accounting matters in formal rate cases. Another function of the Division is to analyze all accounting schedules and data as submitted in such formal cases presented by the applicant and work with the Legal and Rate Divisions in preparing cross-examination of applicants' exhibits and testimony.

The Accounting Division prepares general statistical data which pertains to all utilities. A small part of this data is embodied in this annual report. This statistical data reflects, among other things, comparative revenue, expense, and investment per customer of the various utilities. It serves as a useful tool in auditing and rate case work.

Another task assigned to the Accounting Division is the computation and billing of the inspection fees for all railroads and utilities.

The primary duties of the Accounting Division are more fully presented below:

1. General Accounting
  - a. Drafting systems of accounts
  - b. Promulgation of Accounting Rules and Regulations
  - c. Interpretation of Uniform System of Accounts and Explanation of Accounting Rules and Regulations
  - d. Advice Relative to All Matters of Accounting Affecting Regulation
2. Auditing and Field Investigations
  - a. General Compliance Audits for Regulatory Purposes
  - b. Audit of Annual Reports
  - c. Field Investigations of Small Companies for the Purpose of Verifying or Assisting with Preparation of Reports
  - d. Auditing Test Period Financial Operating Results in Connection with Rate Case Work
  - e. Internal Audit of Motor Carrier Inspection Fees
3. Rate Case Work
  - a. This Involves the Study of Applicants' Exhibits and Testimony Introduced in Formal Cases and Assistance with Cross-examination Pertaining thereto; the Preparation of Accounting, Financial and Statistical Schedules by the Staff Itself for the Information of the Commission or for Formal Presentation in the Cases Together with Expert Testimony in Conjunction Therewith
  - b. Studies of Annual Reports, Monthly Reports, and Budget Estimates for the Company under Consideration and Comparisons with other Companies
  - c. Future Estimates of Plant, Revenues, Expenses, Earnings, Rate of Return, Capital Structure, and such other Information as may be Appropriate
4. Statistical
  - a. General Data Pertaining to All Utilities
  - b. Detailed Statistical Data Prepared on a Per Customer or Per Unit Basis for the Purpose of Comparing Revenues, Expenses, and Investment Per Customer
  - c. Various Other Statistical Data as Required from Time to Time

5. Report Analysis

- a. The General Review of the Annual and Monthly Reports of Utility Companies Operating in the State of Tennessee and Subject to the Jurisdiction of the Commission
- b. An Account and Statistical Analysis of Annual Reports by Groups or Companies
- c. Special Analysis of the Reports of Certain Companies whenever Unusual or Abnormal Occurrences are Indicated
- d. The Preparation of Annual Report Forms when such cannot be Obtained from other Authorities; Modifications of Same

Following is a list of major activities which required extensive investigation by the accountants and auditors of the Commission during 1985:

| <u>COMPANY</u>                 | <u>DOCKET NO.</u> | <u>ASSIGNMENT</u>           | <u>STATUS AT<br/>11/23/85</u> |
|--------------------------------|-------------------|-----------------------------|-------------------------------|
| Freeman Water Company          | U-84-7304         | Rate Case                   | Closed                        |
| Claiborne Telephone Company    | U-84-7314         | Rate Case                   | Closed                        |
| South Central Bell             | U-84-7315         | Rate Case                   | Closed                        |
| AT&T Communications            | U-84-7331         | Rate Case                   | Closed                        |
| United Cities Gas Co.          | U-84-7333         | Rate Case                   | Closed                        |
| Tennessee American Water Co.   | U-85-7338         | Rate Case                   | Closed                        |
| Nashville Gas Co.              | U-85-7355         | Rate Case                   | Closed                        |
| Cartwright Creek Water Co.     | U-85-7340         | Rate Case                   | Closed                        |
| Tennessee Water Service        | U-85-7371         | Rate Case                   | Pending                       |
| Tennessee Telephone Co.        | U-85-7374         | Rate Case                   | Closed                        |
| All Independent Telephone Cos. | U-85-7353         | Sale of CPE                 | Closed                        |
| MCI                            | U-84-7311         | CCN                         | Closed                        |
| South Central Bell             | U-83-7261         | Interstate<br>Access Charge | Closed                        |
| United Inter-Mountain          | U-84-7280         | Interstate<br>Access Charge | Closed                        |
| GTE of the Southeast           | U-83-7262         | Interstate<br>Access Charge | Closed                        |

SUMMARY OF REGULATED UTILITIES  
INVESTMENTS, RESERVES, REVENUES, AND EXPENSES

The Accounting Division prepares general statistical data which it uses to study each regulated utility. The statistics embodied in this report are a composite of all privately-owned telephone, gas, water utilities, and radio common carriers, and are used to show the growth in investments, revenues, expenses, and customers which has taken place within the respective utility areas in the time periods shown.

In 1980, the average utility gross plant investment was \$2,778,797,475 and it had grown to an average of \$3,329,131,227 for 1984.

This represents a growth of \$550,333,752. This additional investment was necessitated by an increase in the number of customers served and technological advances requiring replacement of obsolete equipment. Annual operating revenues increased \$243,377,175 with a corresponding increase in annual operating expenses of \$206,720,752 over the five year period.

The changes which have taken place in net operating income can best be exemplified by viewing statistical sheets of the separate utilities in the following pages.

The rate of return realized on net plant is presented in the following statistical data for each utility area. The rate of return generally reflects the earnings available to support the debt and equity capital.

SUMMARY OF TENNESSEE PRIVATELY OWNED GAS INVESTMENTS  
RESERVES, REVENUES, EXPENSES AND CUSTOMERS DATA

| PLANT                                      | 1980        | 1981        | 1982        | 1983        | 1984        |
|--------------------------------------------|-------------|-------------|-------------|-------------|-------------|
| Average Gross Plant in Service             | 114,908,628 | 121,686,456 | 129,308,919 | 149,490,149 | 159,089,608 |
| Average Depreciation Reserve               | 37,459,187  | 41,025,670  | 44,823,966  | 55,134,295  | 59,256,722  |
| Average Net Plant in Service               | 77,449,441  | 80,660,786  | 84,484,953  | 94,355,854  | 99,832,886  |
| <u>REVENUES and EXPENSES</u>               |             |             |             |             |             |
| Operating Revenues                         | 170,752,499 | 202,258,222 | 236,741,519 | 268,377,085 | 269,970,974 |
| Depreciation Expense                       | 3,898,333   | 4,195,882   | 4,565,258   | 5,423,611   | 5,947,720   |
| Operating Taxes                            | 9,503,934   | 8,567,792   | 6,612,582   | 9,111,768   | 16,393,129  |
| Purchase gas Expense                       | 135,003,886 | 165,175,207 | 198,794,084 | 220,106,188 | 205,636,795 |
| Other Operating Expenses                   | 17,149,856  | 19,107,899  | 21,100,161  | 25,346,586  | 28,133,505  |
| Total Operating Expenses                   | 165,556,009 | 197,046,780 | 231,072,085 | 259,988,153 | 256,111,149 |
| Net Operating Income                       | 5,196,490   | 5,211,442   | 5,669,434   | 8,388,932   | 13,859,825  |
| Rate of Return *                           | 6.71%       | 6.46%       | 6.71%       | 8.89%       | 13.88%      |
| <u>CUSTOMER DATA</u>                       |             |             |             |             |             |
| Residential Customers                      | 103,888     | 104,485     | 106,383     | 107,301     | 112,199     |
| Commercial, Industrial and Other Customers | 25,588      | 24,878      | 25,981      | 26,388      | 27,852      |

\*Ratio of net operating income to net plant

SUMMARY OF TENNESSEE PRIVATELY OWNED WATER INVESTMENTS  
RESERVES, REVENUES, EXPENSES AND CUSTOMERS DATA

| PLANT                                      | 1980       | 1981       | 1982       | 1983       | 1984       |
|--------------------------------------------|------------|------------|------------|------------|------------|
| Average Gross Plant in Service             | 61,574,470 | 63,805,318 | 67,810,148 | 69,758,305 | 70,227,068 |
| Average Depreciation Reserve               | 10,546,528 | 10,911,593 | 11,831,305 | 12,250,580 | 12,981,271 |
| Average Net Plant in Service               | 51,027,942 | 52,893,725 | 55,978,843 | 57,507,725 | 57,245,797 |
| REVENUES and EXPENSES                      |            |            |            |            |            |
| Operating Revenues                         | 13,334,421 | 15,542,729 | 16,381,048 | 17,295,582 | 18,277,246 |
| Depreciation Expense                       | 1,022,594  | 1,023,095  | 1,081,647  | 1,132,071  | 1,181,208  |
| Operating Taxes                            | 1,767,136  | 2,536,564  | 2,615,403  | 2,854,804  | 3,185,153  |
| Other Operating Expenses                   | 7,109,066  | 7,216,830  | 7,929,128  | 8,207,625  | 8,753,359  |
| Total Operating Expenses                   | 9,898,796  | 10,776,489 | 11,626,178 | 12,194,500 | 13,119,720 |
| Net Operating Income                       | 3,435,625  | 4,766,240  | 4,754,870  | 5,101,082  | 5,157,526  |
| Rate of Return *                           | 6.73%      | 9.01%      | 8.49%      | 8.87%      | 9.01%      |
| CUSTOMER DATA                              |            |            |            |            |            |
| Residential Customers                      | 59,317     | 57,364     | 59,288     | 58,008     | 57,172     |
| Commercial, Industrial and Other Customers | 6,546      | 6,634      | 6,842      | 6,922      | 7,003      |

\*Ratio of net operating income to net plant

SUMMARY OF TENNESSEE PRIVATELY OWNED TELEPHONE INVESTMENTS  
RESERVES, REVENUES, EXPENSES AND CUSTOMERS DATA

|                                | 1980          | 1981          | 1982          | 1983          | 1984          |
|--------------------------------|---------------|---------------|---------------|---------------|---------------|
| <u>PLANT</u>                   |               |               |               |               |               |
| Average Gross Plant in Service | 2,594,957,841 | 2,804,936,297 | 2,989,459,302 | 3,124,215,092 | 3,086,934,544 |
| Average Depreciation Reserve   | 431,388,174   | 480,025,828   | 555,244,939   | 637,978,697   | 693,023,839   |
| Average Net Plant in Service   | 2,163,569,667 | 2,324,910,469 | 2,434,214,363 | 2,486,236,395 | 2,393,910,705 |
| <u>REVENUES and EXPENSES</u>   |               |               |               |               |               |
| Operating Revenues             | 980,854,144   | 1,132,390,893 | 1,232,208,849 | 1,261,480,609 | 1,115,818,254 |
| Depreciation Expense           | 136,469,707   | 173,166,912   | 182,624,755   | 196,968,479   | 174,575,375   |
| Operating Taxes                | 173,950,411   | 198,086,992   | 212,266,247   | 226,894,998   | 208,811,716   |
| Other Operating Expenses       | 477,426,598   | 535,134,402   | 606,244,526   | 602,468,941   | 514,368,777   |
| Total Operating Expenses       | 787,846,716   | 906,388,306   | 1,001,135,528 | 1,026,332,418 | 897,755,868   |
| Net Operating Income           | 193,007,428   | 226,002,587   | 231,073,321   | 235,148,191   | 218,062,386   |
| Rate of Return *               | 8.92%         | 9.72%         | 9.49%         | 9.46%         | 9.11%         |
| <u>CUSTOMER DATA**</u>         |               |               |               |               |               |
| Business Mains                 | 322,675       | 320,414       | 410,002       | 419,769       | 414,878       |
| Business Extensions            | 439,746       | 440,765       | N/A           | N/A           | N/A           |
| Residential Main Stations      | 1,413,851     | 1,425,973     | 1,444,030     | 1,429,856     | 1,471,364     |
| Residential Extension          | 975,753       | 962,797       | N/A           | N/A           | N/A           |
| Total                          | 3,152,025     | 3,149,949     | N/A           | N/A           | N/A           |

\*Ratio of net operating income to net plant

\*\* 1980 and 1981 are not comparable with later years due to changes in form of reporting main extension to access lines in 1982.

SUMMARY OF TENNESSEE PRIVATELY OWNED RADIO COMMON CARRIER INVESTMENTS  
RESERVES, REVENUES, EXPENSES AND CUSTOMERS DATA

| PLANT                          | 1980      | 1981      | 1982      | 1983       | 1984       |
|--------------------------------|-----------|-----------|-----------|------------|------------|
| Average Gross Plant in Service | 7,356,536 | 8,298,922 | 9,408,437 | 11,036,813 | 12,880,007 |
| Average Depreciation Reserve   | 3,119,013 | 3,814,258 | 4,699,588 | 5,490,191  | 5,921,266  |
| Average Net Plant in Service   | 4,237,523 | 4,484,664 | 4,708,849 | 5,546,622  | 6,958,741  |
| <u>REVENUES and EXPENSES</u>   |           |           |           |            |            |
| Operating Revenues             | 4,380,155 | 4,952,574 | 5,787,327 | 7,139,821  | 8,631,920  |
| Depreciation Expense           | 951,445   | 1,085,120 | 1,098,215 | 1,344,822  | 1,594,621  |
| Operating Taxes                | 276,673   | 248,020   | 263,188   | 209,861    | 247,710    |
| Other Operating Expenses       | 2,771,774 | 3,011,654 | 3,453,821 | 4,352,285  | 5,193,097  |
| Total Operating Expenses       | 3,999,892 | 4,344,794 | 4,815,224 | 5,906,968  | 7,035,428  |
| Net Operating Income           | 380,263   | 607,780   | 972,103   | 1,232,853  | 1,596,492  |
| Rate of Return *               | 8.97%     | 13.55%    | 20.64%    | 22.23%     | 22.94%     |
| <u>CUSTOMER DATA</u>           |           |           |           |            |            |
| One Way Units                  | 14,318    | 16,133    | 19,551    | 25,098     | 28,225     |
| Two Way Mobil Telephone Units  | 1,766     | 1,480     | 1,437     | 1,766      | 1,713      |

\*Ratio of net operating income to net plant

## ASSESSMENT DIVISION

The Assessment Division's function is to set, on an annual basis, an equitable assessment of all property (tangible or intangible) in the State of Tennessee, owned and/or leased by all public utility and transportation companies under the State of Tennessee's jurisdiction. For 1985 this included: 770 Trucking Companies; 20 Railroad Companies; 83 Bus Companies; 229 Private Car Companies; 19 Airline Companies; 13 Boat & Barge Line Companies; 11 Mobilphone Companies; 17 Pipeline Companies; 25 Electric Cooperative Companies; 1 Telegraph Company; 5 Long Distance Telephone Companies; 10 Telephone Cooperative Companies; 19 Telephone Companies, 15 Water & Sewerage Companies; 6 Gas Companies; 3 Electric Companies; 3 Power Transmission Companies; and 3 Cellular Telephone Companies.<sup>1</sup>

Subsequent to the Assessment Division's ratification of these assessments, it is a requirement in accordance with Tennessee Code Annotated, Section 67-5-1328 to file these assessments with the Tennessee State Board of Equalization (hereinafter referred to as "TSBOE") for review and final valuation. All companies assessed by the Assessment Division have the option to appeal their assessment via a hearing before the TSBOE, who, has full authority to alter such assessment (whether it be an increase or decrease) as deemed appropriate.<sup>2</sup>

The determination of assessments is in accordance with specific laws adopted pertaining to each individual classification--utility assessments are determined in accordance with Constitutional Amendment, which requires assessments at 55% of value; railroad, private car, motor carrier, motor bus, and airline assessments are determined in accordance with The Railroad Revitalization & Regulatory Act (a/k/a "The 4-R Act") of 1976, The Motor Carrier Transportation Act of 1980, and The Tax Equity & Fiscal Responsibility Act of 1982, respectively. Such acts require the real property of these companies to be assessed at 40%, and personal property at 30%. The total assessment for all companies as determined by the Assessment Division for 1985 was \$2,273,289,800. This amount was equalized based upon a county-by-county ratio factor as determined for each county by the TSBOE, in accordance with the 1977 ruling by the United State District Court for the Middle District of Tennessee, Nashville Division, The Honorable L. Clure Morton, presiding.

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<sup>1</sup> Initial assessments of Cellular Telephone Companies were conducted by the Commission this year.

<sup>2</sup> Approximately 37 utility companies and railroad companies contested their 1985 assessment, as set forth by the Commission, before the Tennessee State Board of Equalization.

As annual operations and holdings of transportation and utility companies continues to increase, the significance of the assessment process intensifies. Therefore, for the benefit of the Tennessee Public Service Commission, as well as for the benefit of the Assessment Division's employees, various educational opportunities are provided (e.g., workshops, seminars, and conferences) through the expertise of such organizations as International Association of Assessing Officers, National Association of Tax Administrators, Tennessee Association of Assessing Officials, and The Southern Association of State Property Tax Administrators.

Presently, the Assessment Division Staff consists of three (3) Certified Assessment Evaluators (CAE) (a professional appraisal designation from IAAO); one (1) Senior Real Property Appraiser (SRPA) (a professional appraisal designation from the Society of Real Estate Appraisers); and three (3) staff members are in the process of obtaining their professional designations, through the aforementioned educational opportunities.

## ENGINEERING DIVISION

The Engineering Division generally involves itself in the following:

1. Administration of the Natural Gas Pipeline Safety Act of 1968.
2. Applications for new franchises for utilities being formed.
3. Depreciation studies for regulated utilities.
4. Expansion of existing utility franchised.
5. General technical aid.
6. Providing information to interested parties.
7. Rate cases.
8. Safety programs.
9. Service evaluation.
10. Technical associations and conferences.
11. Field inspections and tests.

1. One of the major responsibilities of the Division is the administration of the Natural Gas Pipeline Safety Act of 1968. The Division is certified under Section 5(a) of the Act by the United States Department of Transportation, Office of Pipeline Safety, to enforce the provisions of the Act, Parts 191 and 192. The personnel in the Division consist of the Telecommunications Engineer, Administrator of the Pipeline Safety Program, and five Pipeline Safety Inspectors located in different areas of the State. There are 5 private gas utilities, 22 gas utility districts, 71 municipal gas systems, 6 intrastate pipelines, 44 housing authorities, 12 mobile home parks, 18 apartments, 6 motels, 1 miscellaneous master meter, and 20 direct sales customers from interstate transmission lines, for a total of 205 gas utilities under the pipeline safety jurisdiction of the Commission. Other than privately-owned utilities, the jurisdiction is for safety only.

During 1985, approximately 1,000 field inspections were made which resulted in the issuance of 63 citations. There were 8 accidents involving natural gas which were reported to the Division and investigated by the inspectors.

Members of the Division attended four one-week training sessions in pipeline safety sponsored by the U. S. Department of Transportation, Office of Pipeline Safety, and the Transportation Safety Institute in Oklahoma City, Oklahoma. The subjects covered were Enforcement Procedures, Failure Investigations, Regulation/over pressure and Safety Evaluation of Pipeline Systems. Members of the Division also attended numerous educational seminars and pipeline safety meetings during 1985.

2. The applications for new franchises for utilities being formed take the form of dockets where Certificates of Convenience and Necessity are applied for. The Division reviews cost estimates, engineering studies, and proposed service area boundaries.

3. Depreciation rates for regulated utilities are reviewed by the Division in cooperation with the Utility Rate Division. Studies submitted by utilities are reviewed for method and approach. Independent analysis and comparison are made and coordinated with Federal regulatory agencies.

4. When expansion of existing facilities is planned by a utility, the construction plans and estimates are submitted by the utility to this Division for approval. The Division checks the plans and studies to see that applicable rules, regulations, and statutes are complied with and that the latest technical developments are being incorporated into design where necessary, feasible, and economical. This Division follows the progress of approved expansion by making field inspections.

5. General technical aid is provided to the Commissioners and to other Divisions of the Commission as required. Provisions are contained in the utility rules and regulations for codes by which all utilities must abide. Technical interpretation of these codes is the responsibility of the Division.

6. Providing information to interested parties is done continually by the Division. Questionnaires from many sources are received, completed and returned on a variety of topics. Interviews are given and presentations to seminars and conferences are made.

7. In rate cases, the Engineering Division reviews planning and engineering procedures, physical plant conditions, equipment and installation costs, service levels, completes transmission tests, prepares questions for cross-examination of company witnesses, and presents expert testimony.

8. Much of the emphasis in the Division's work is related to safety. One purpose for the review of construction plans of utilities is to attempt to promote and ensure the safety of the employees, the customers and the general public.

9. Service evaluations for utilities continued during 1985. Telephone service evaluations involve special problems encountered by customers. Service complaints where technical assistance was required were handled in conjunction with the Utility Service Division.

10. The Administrator of the Pipeline Safety Program serves on the Education Committee of the Tennessee Gas Association.

Members of the Division attended and participated in the Federal/State Regional Pipeline Safety Meeting, the Tennessee Gas Association Annual Conference and Fall Management Conference, and the National Association of Regulatory Utility Commission Engineers.

## LEGAL DIVISION

The General Counsel's office of the Commission serves in various capacities both the Commission and the public of the State of Tennessee. The office is under the direction of Henry M. Walker, General Counsel, who is assisted by Donald L. Scholes, Jeanne Moran, and Billye D. Sanders, Assistant General Counsels, and Jean Carloss and Norma Lowe, Legal Secretaries and Tracy Carns, Law Clerk. A brief summary of the responsibilities of the General Counsel's office includes the following:

1. Appearing as trial attorney representing the Commission and the citizens of Tennessee in all cases before the Courts of the State of Tennessee, the Federal Courts, the Federal Communications Commission, the Federal Energy Regulatory Commission, and the Interstate Commerce Commission.
2. Advising the general public, persons, and corporations subject to the jurisdiction of the Commission, relative to legal problems which may arise pursuant to said jurisdiction.
3. Participation in hearings conducted by the Commission with the particular responsibilities of:
  - (a) Conducting examination of witnesses.
  - (b) Furnishing additional evidence when necessary to insure that all pertinent data is adduced at the hearing and that a complete transcript is made.
  - (c) Protecting the public interest in all cases and particularly rate proceedings before the Commission.
4. Advising and counseling the Commission and its staff in the course of the routine duties of the Commission relative to the law and its application.
5. Appearing before the State Board of Equalization and the Courts in defense of the ad valorem tax assessments as established by the Commission.
6. Preparation of legal memoranda and review of the law for the Commission and its staff.
7. Appearing before the Congress and the Tennessee Legislature on present or proposed legislation that would affect the Commission and the citizens of Tennessee on matters under the Commission's jurisdiction.

During the past year, the General Counsel's office, in addition to the discharge of its routine duties, has made more than 280 Commission and Court appearances. The General Counsel and his Assistants for the past twelve months have written more than four hundred orders pertaining to motor carriers, railroads, utilities, show cause and miscellaneous matters. The following is an abstract of the orders written by the Legal Division during the past twelve months of 1984:

| 1985      | SMC   | MC    | R     | U     | MISC. | TOTAL |
|-----------|-------|-------|-------|-------|-------|-------|
| January   | 6     | 12    | 0     | 17    |       | 35    |
| February  | 4     | 17    | 1     | 16    |       | 38    |
| March     | 2     | 19    | 2     | 6     |       | 29    |
| April     | 4     | 17    | 0     | 17    |       | 38    |
| May       | 3     | 38    | 3     | 6     |       | 50    |
| June      | 0     | 7     | 2     | 14    |       | 23    |
| July      | 3     | 12    | 1     | 19    |       | 35    |
| August    | 2     | 15    | 8     | 14    |       | 39    |
| September | 1     | 9     | 3     | 20    | 1     | 34    |
| October   | 3     | 53    | 2     | 16    |       | 74    |
| November  | 1     | 10    | 2     | 11    |       | 24    |
| December  | 2     | 13    | 3     | 14    |       | 32    |
|           | <hr/> | <hr/> | <hr/> | <hr/> | <hr/> | <hr/> |
| Total     | 31    | 222   | 27    | 170   | 1     | 451   |

## TRANSPORTATION DIVISION

The Transportation Division has the responsibility of general supervision and regulation of Railroad and Motor Carrier within the State of Tennessee.

The Division is responsible for the enforcement of Railroad and Motor Carrier Safety Regulations, Hazardous Material Regulations, Motor Carrier Certification, Registration of Equipment, Agents for Service of Process and Insurance Requirements.

The Transportation Division is headed by a Director, a Manager of Transportation Investigation, an Administrative Assistant, One Supervisor, Ten Program Assistants, Nine Railroad Inspectors, three Transportation Investigators, and Seventy Enforcement Officers.

The Transportation Division's staff of Enforcement Officers and Railroad Inspectors are assigned the duties of enforcing the Safety Requirements of Railroads and Motor Carriers and Motor Carrier Economic Regulations of the statutes of the State of Tennessee and Federal Statutes. In addition the Division handles investigation of Complaints both Rail and Motor Carrier.

The Transportation Division is responsible for coordinating functions with the Federal Railroad Administration and the Federal Highway Administration of the Federal Department of Transportation.

## MOTOR CARRIER SECTION

The Commission has power under TCA 65-1507 and 65-1510 to grant operating authority to motor carriers and contract haulers operating within the State. The Transportation Division is responsible for the physical processing of the application for new authority from the time the application is received until a final order is rendered either granting or denying a Certificate of Convenience and Necessity. The Division is responsible for reviewing an application to see that the proper information is filed; a hearing is set; proper notice is given; and the final order is distributed. The Division also assists in the technical analysis of the information submitted with the application for new authority.

Motor Carrier Officers conduct investigations when a request is made by the Tennessee Department of Safety and accidents/incidents of Hazardous Material are investigated upon request by the TN Emergency Management Agency.

During the period of January 1, 1985 through December 31, 1985, there was a total of 18,980 Motor Carriers qualified with the Commission to operate in Tennessee. Of these companies 10,183 were regulated truck companies and 743 were regulated bus companies. There were 7,591 exempt-for-hire companies, 378 intrastate truck companies, and 85 intrastate bus companies. The Transportation Division issued a total of 544,132 permit stamps and 23,921 trip lease permits and temporary wires during this period.

The Commission processed 95 applications for Certificates of Convenience and Necessity, 22 Contract Haulers Authority, 13 Emergency Temporary Authority, and 13 other Petitions relating to Intrastate traffic.

The Transportation Division's staff of Enforcement Officers are assigned the duties of enforcing the safety requirements and economic regulations of the Motor Carrier Act. During the year of 1985, the Enforcement Officers performed:

Driver-Equipment Compliance Checks 41,560  
Out-of-Service Units 23,195  
Citations 17,012

Economic Violations 5,348  
Safety Violations 10,887  
Hazardous Materials 422  
Other 355

Formal Motor Carrier Complaints Handled 60

#### RAILROAD SECTION

The Railroad Section of the Transportation Division is responsible for the general supervision and regulation of the Railroads operating in the State of Tennessee. This section is under the supervision of the Director of Transportation who is assisted by one Administrative Assistant and nine Railroad Inspectors who report to the Director.

The Railroad Section is responsible for inspection of all new construction or expansion of rail facilities to determine their compliance with minimum clearance requirements, as well as walkway requirements set forth by the Commission. In addition, all railroad accidents resulting in fatalities and major derailments are investigated by this section. Investigations of rail accidents/incidents resulting in the release of hazardous materials or derailment and damage to any railcar containing hazardous materials are conducted by this section.

This section also investigate numerous complaints registered by Rail Labor Organizations, other State and Local Governments and concerned citizens regarding unsafe and unsanitary conditions existing on the rights-of-way Railroads operating within this State.

As of December 31, 1985, there were six Class I Railroads and nine Class II Railroads operating within the State. These fifteen Railroads have a total of approximately 2,700 miles of main and branch line track and approximately 2,200 miles of other track.

#### CLASS I RAILROADS

Burlington Northern Railroad Company  
Illinois Central Gulf Railroad Company  
Norfolk Southern Corporation (Southern Railway Company)  
St. Louis-Southwestern Railroad Company  
Seaboard System Railroad  
Union Pacific System

#### CLASS II RAILROADS

Caney Fork and Western Railroad Company  
Corinth & Counce Railroad Company  
East Tennessee Railroad Company  
Nashville & Ashland City Railroad Company  
Natchez Trace Railroad  
South Central Tennessee Railroad Company, Inc.  
Tennken Railroad  
Walking Horse and Eastern Railroad Company  
West Tennessee Railroad Company

#### DATA FOR JANUARY 1, 1985 THROUGH DECEMBER 31, 1985

ACCIDENT REPORTS FILED: 86 FORMAL COMPLAINTS HANDLED: 88

DAILY INSPECTIONS MADE: 2,663 SPECIAL INVESTIGATIONS: 182

SHOW CAUSE ORDERS: ISSUED 7 PENDING 1 DISMISSED 6 HEARD 2

APPLICATIONS FOR MINIMUM CLEARANCES: FILED 2 GRANTED 0 PENDING 2

PETITIONS (MISC.): FILED 20 GRANTED 11 PENDING 7 WITHDRAWN 2

## TRANSPORTATION RATE DIVISION

The Transportation Rate Division is responsible for analyzing the revenue requirements and maintaining tariffs of four hundred and fifty intrastate carriers.

Under the statutes, all regulated carriers are required to charge reasonable and non-discriminatory rates. Proposed changes in rates are analyzed in light of both the carrier and the public. To assure both interest are represented, carriers are required to give shippers advanced notice of increases and file verifiable financial information justifying proposed changes. If the change is not protested and is financially justified, the proposal is allowed to go into effect. When a proposal is protested or not sufficiently justified, the proposal is either modified or suspended.

During 1985, the Transportation Rate Division processed 690 tariff revisions. Most of the revisions represented rate reductions. Under the Commission's policy of encouraging competition among existing carriers, rate increases with the exception of passenger carriers were kept to a minimum. The significant rate revisions are outlined below.

The largest group of carriers, Southern Motor Carriers Rate Conference (SMCRC), was granted a \$1.8 million increase (4.5 percent). The increase marked the first increase for the SMCRC in over two and one-half years. By contrast, the Interstate Commerce Commission allowed the SMCRC to increase interstate rates by more than thirty (30%) during that time period. Discounts are allowed on both the intrastate and interstate levels offsetting most of the increases allowed.

Small package carriers were allowed to adjust rates which resulted in an overall decrease. United Parcel Service reduced its rates by \$400,000 in 1985. Purolator, who had not increased its rates since 1982, was allowed a \$240,000 increase. Film Transit and Wells Fargo were allowed increases amounting to less than \$100,000.

The Tank Carriers increased its rates by five percent (5%) in 1985 on some bulk commodities. These carriers had not increased their rates since 1982. The Household Goods Carriers were allowed to increase accessorial charges to eighty percent (80%) of the interstate level.

Bus rates increased by twenty-five percent (25%) under the Bus Regulatory Reform Act of 1982. Under the Act, the states jurisdiction is limited. The Commission denied rate request for both Greyhound and Trailways in 1985, however, the Interstate Commerce Commission allowed the increases to go into effect. In the last three years, the bus carriers have increased their rates by more than sixty percent (60%). Today, the once lower intrastate rates are higher than interstate.

Two major policy matters were affected by the Commission in 1985. Pursuant to TCA §65-15-119, the Commission denied a request by the Southern Motor Carrier Rate Conference to require uniform rates by all general commodity carriers. The Commission completed the elimination of the fuel surcharge in 1985. The fuel surcharge was eliminated in recognition of fuel cost stabilizing.

## UTILITY RATE DIVISION

The Utility Rate Division has the responsibility of recommending and investigating rates for all telephone, mobilphone, gas, electric, water, and sewer companies under the jurisdiction of the Commission. In addition, the Utility Rate Division has the responsibility of reviewing, interpreting, and overseeing the implementation of the rules and regulations utilized by the utilities in administering approved rates.

Generally, the rates charged by the utility are based on the utility's overall cost of service. Proposed rates are submitted by the utilities in either the form of a rate petition or a tariff filing under the Commission's rules. Rate petitions are filed by utilities to affect general rate changes, and tariff filings are made to establish rates and charges for new services or to affect other changes in the utility's existing tariff.

The Utility Rate Division's investigation of petitions for general rate changes, includes the accumulation of data pertaining to the cost of specific services and the analysis of the rate relationships in order to make recommendations on rate design. During 1984, 10 general rate changes were investigated and implemented by the Division.

The Utility Rate Division also investigates proposed rates submitted as tariff filings under Rule 1200-4-1-.06. Rule 1220-4-6-.06 allows utilities to submit proposed changes or amendments to it's tariff provided that the Commission is given 30 days notice. Most of the tariffs filed under this rule, deal with new service offerings or the modifications of existing tariff offerings. These filings are reviewed to determine their reasonableness which entails an investigation of the cost studies submitted with the filings and the regulations implementing the new services. After the investigation is completed, the tariff filing may either be allowed to become effective, or suspended until formal action is taken by the Commission. During 1985, the Utility Rate Division processed 174 tariff filings from the following types of utilities:

|               |     |
|---------------|-----|
| Telephone     | 148 |
| Gas           | 12  |
| Water & Sewer | 5   |
| Mobilphone    | 3   |
| Electric      | 6   |
| <hr/>         |     |
| TOTAL         | 174 |

In addition to the tariff filings the Utility Rate Division is charged with the responsibility of reviewing Purchase Gas Adjustments filed under Rule 1220-4-1-.12. Purchase Gas Adjustments are revised rate schedules submitted to the Public Service Commission by regulated natural gas distribution companies requesting an increase or reduction in their rates due to an increase or decrease in the rates charged by the pipeline suppliers of natural gas. The Utility Rate Division examines the computations included with each company's filing for accuracy and determines if such filings should be modified or adjusted in such a manner as to provide equitable treatment to all customers of said company. The Utility Rate Division processed 80 Purchase Gas Adjustments during 1985.

The Utility Rate Division maintains a complete and current file of all utility tariffs together with the rules and regulations used to administer the approved rates. The division is called on daily to interpret and oversee the administration of these tariffs. During 1985, 963 inquiries and complaints were received in the form of letters, telephone calls, or personal visits concerning utility rates or the rules and regulations to administer them. A breakdown of these complaints and inquiries by type of utility is as follows:

|                         |            |
|-------------------------|------------|
| Telephone               | 835        |
| Gas                     | 32         |
| Water & Sewer           | 13         |
| Mobilphone              | 10         |
| Electric                | 25         |
| Non-regulated Utilities | 48         |
| TOTAL                   | <u>963</u> |

The Utility Rate Division participates in depreciation rate studies for the utilities under the jurisdiction of the Commission. Depreciation rates are particularly significant since they are a material element in the cost of service of the utility. The staff of the Utility Rate Division joins with the Engineering Division in making these depreciation studies.

During 1985, General Telephone Company of the Southeast requested approval of increased depreciation rates which would increase annual accruals in Tennessee by \$1,826,000. During a three-way meeting involving the staff of the Commission, the Company and the Federal Communications Commission, depreciation rates were agreed upon which resulted in an accrual reduction of \$1,068,000 from their original request.

The Utility Rate Division also participated in the investigation of applications for approval of the issuance of additional capital. A review was made and recommendations were submitted to the Commission for their consideration on each of the applications.

The Director of the Utility Rate Division also serves as a member of the Staff Subcommittee on Communications of the National Association of Regulatory Utility Commissioners.

## UTILITY SERVICE DIVISION

The Utility Service Division performs the staff work in the regulation of public utilities concerning service. This includes the investigation of all complaints received from customers concerning telephone, electric, gas water, sewerage, mobilphone and long distance companies which are regulated by the Public Service Commission. The Utility Service Division also conducts service hearings, community meetings, service audits, and offers testimony at rate hearings regarding the quality of service.

The Public Service Commission regulates nineteen (19) telephone companies, one (1) electric company, six (6) gas companies, twelve (12) water companies, three (3) sewerage companies, and eleven (11) mobilphone companies, and five (5) long distance companies.

Pursuant to T.C.A. 7-82-102, the Public Service Commission has only limited jurisdiction over utility districts. Moreover, the Public Service Commission cannot initiate an investigation of utility district relative to rate and/or service until a petition is filed with the Commission by at least ten (10) percent of the residents within the authorized area of the public utility district.

The Utility Service Division is comprised of a director, one secretary, one stenographer, and six field investigators. In November of 1985, the Division reduced its staff of field investigators from nine to six. The Utility Service Division has field investigators stationed in Jackson, Memphis, McMinnville, Nashville, Church Hill and Knoxville.

Every complaint received in the Utility Service Division is assigned to an investigator for a comprehensive investigation. Moreover, the utility company against whom the complaint was filed is also required to conduct an investigation, and report its findings to the Utility Service Division. The findings of both investigations are reviewed by the Director for a final disposition.

Another function of the Utility Service Division is a consumer survey program. The purpose of this program is to determine the quality of service utility customers are receiving throughout the state. The investigator selects utility customers at random and makes a personal visit and discusses their problems, if any, and conducts tests. The findings of each investigator are submitted to the Director's office for evaluation and appropriate action.

The Division also conducts tests of telephone equipment. This program involves the field investigator making test calls from various business and residential main stations to other business and residential main stations within the same exchange. Also test

calls are made between exchanges to determine the adequacy of trunk lines. The public coin telephone investigation program is another function of the Utility Service Division.

During 1985, the Utility Service Division purchased sophisticated testing equipment; and has begun testing more telephone companies and their subscribers' equipment after a training program for utility investigators was completed in 1985.

During 1985, the Utility Service Division purchased additional sophisticated testing equipment which will facilitate determining responsibility for subscriber telephone outages.

**FORMAL COMPLAINTS HANDLED AND INVESTIGATED  
BY THE UTILITY SERVICE DIVISION**

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|                            | <u>1981</u> | <u>1982</u> | <u>1983</u> | <u>1984</u> | <u>1985</u> |
|----------------------------|-------------|-------------|-------------|-------------|-------------|
| TELEPHONE.....             | 2,171       | 1,905       | 1,896       | 1,883       | 1,507       |
| WATER.....                 | 105         | 102         | 66          | 73          | 53          |
| SEWERAGE.....              | 0           | 0           | 0           | 0           | 0           |
| ELECTRIC.....              | 16          | 15          | 14          | 21          | 16          |
| GAS.....                   | 65          | 66          | 64          | 62          | 42          |
| MOBILPHONE.....            | 4           | 2           | 6           | 1           | 1           |
| LONG DISTANCE COMPANIES... | 0           | 0           | 0           | 61          | 55          |
| SPECIAL INVESTIGATIONS.... | 312         | 365         | 304         | 493         | 355         |

**OTHER FUNCTIONS AND PROGRAMS OF THE UTILITY SERVICE DIVIION**

|                                                                              |        |        |        |        |        |
|------------------------------------------------------------------------------|--------|--------|--------|--------|--------|
| COMMISSION HEARINGS HELD<br>IN FRANCHISED AREAS OF<br>UTILITY COMPANIES..... | 12     | 28     | 47     | 25     | 10     |
| SERVICE MEETINGS HELD IN<br>FRANCHISED AREAS OF<br>UTILITY COMPANIES.....    | 5      | 5      | 4      | 1      | 1      |
| CONSUMER SURVEY INTERVIEWS...                                                | 916    | 251    | 750    | 275    | 85     |
| TEST CALLS.....                                                              | 28,343 | 23,054 | 17,780 | 15,605 | 13,512 |
| PUBLIC PHONE INSPECTIONS.....                                                | 14,365 | 12,870 | 11,730 | 11,102 | 9,391  |

THE TENNESSEE PUBLIC SERVICE COMMISSION  
ASSESSMENTS FROM 1877 THROUGH 1985

Total Assessed Value of all Property Assessed for Taxation by  
the Tennessee Public Service Commission.

| Assessment<br>Period | Property Assessed                   | Total          |
|----------------------|-------------------------------------|----------------|
| 1877-78              | Railroads.....\$                    | 13,757,105.85  |
| 1879-80              | Railroads.....                      | 16,375,894.40  |
| 1881-82              | Railroads.....                      | 27,016,100.12  |
| 1883-84              | Railroads.....                      | 31,547,292.23  |
| 1885-86              | Railroads.....                      | 31,547,582.01  |
| 1887-88              | Railroads.....                      | 32,290,302.10  |
| 1889-90              | Railroads.....                      | 43,789,707.74  |
| 1891-92              | Railroads.....                      | 38,341,488.67  |
| 1893-94              | Railroads.....                      | 40,703,845.50  |
| 1895-96              | Railroads-Utilities.....            | 40,446,368.48  |
| 1897-98              | Railroads-Utilities.....            | 50,546,129.14  |
| 1899-1900            | Railroads-Utilities.....            | 56,546,129.14  |
| 1901-02              | Railroads-Utilities.....            | 58,327,298.79  |
| 1903-04              | Railroads-Utilities.....            | 60,602,713.29  |
| 1905-06              | Railroads-Utilities.....            | 71,968,432.16  |
| 1907-08              | Railroads-Utilities.....            | 87,047,269.79  |
| 1909-10              | Railroads-Utilities.....            | 91,850,925.37  |
| 1913-14              | Railroads-Utilities.....            | 111,757,070.29 |
| 1915-16              | Railroads-Utilities.....            | 115,298,042.84 |
| 1917-18              | Railroads-Utilities.....            | 122,283,134.74 |
| 1919                 | Railroads-Utilities.....            | 132,446,120.00 |
| 1920-21              | Railroads-Utilities.....            | 272,859,649.00 |
| 1921-22              | Railroads-Utilities.....            | 246,693,638.39 |
| 1923-24              | Railroads-Utilities.....            | 255,576,486.93 |
| 1925-26              | Railroads-Utilities.....            | 272,124,248.01 |
| 1927-28              | Railroads-Utilities.....            | 284,441,185.62 |
| 1929-30              | Railroads-Utilities.....            | 269,262,250.45 |
| 1931                 | Railroads-Utilities.....            | 286,834,959.36 |
| 1932-33              | Railroads-Utilities-Motor Carriers. | 264,979,408.62 |
| 1934-35              | Railroads-Utilities-Motor Carriers. | 252,378,706.89 |
| 1936-37              | Railroads-Utilities-Motor Carriers. | 250,762,477.94 |
| 1938-39              | Railroads-Utilities-Motor Carriers. | 266,115,405.00 |
| 1940-41              | Railroads-Utilities-Motor Carriers. | 181,373,956.00 |
| 1942-43              | Railroads-Utilities-Motor Carriers. | 198,132,778.00 |
| 1944                 | Railroads-Utilities-Motor Carriers. | 238,642,162.00 |
| 1945-46              | Railroads-Utilities-Motor Carriers. | 318,458,325.00 |
| 1947-48              | Railroads-Utilities-Motor Carriers. | 351,037,699.00 |
| 1949-50              | Railroads-Utilities-Motor Carriers. | 344,902,221.00 |
| 1951-52              | Railroads-Utilities-Motor Carriers. | 384,792,690.00 |

|         |                                       |                      |
|---------|---------------------------------------|----------------------|
| 1953-54 | Railroads-Utilities-Motor Carriers.\$ | 428,352,790.00       |
| 1955-56 | Railroads-Utilities-Motor Carriers.   | 477,778,159.00       |
| 1957-58 | Railroads-Utilities-Motor Carriers.   | 501,931,299.00       |
| 1959-60 | Railroads-Utilities-Motor Carriers.   | 523,228,433.00       |
| 1961-62 | Railroads-Utilities-Motor Carriers.   | 542,202,731.00       |
| 1963-64 | Railroads-Utilities-Motor Carriers.   | 594,685,359.00       |
| 1965-66 | Railroads-Utilities-Motor Carriers.   | 630,946,875.00       |
| 1967    | Railroads-Utilities-Motor Carriers.   | 646,942,292.00       |
| 1968    | Railroads-Utilities-Motor Carriers.   | 655,974,495.00       |
| 1969    | Railroads-Utilities-Motor Carriers.   | 715,111,650.00       |
| 1970    | Railroads-Utilities-Motor Carriers.   | 781,076,650.00       |
| 1971    | Railroads-Utilities-Motor Carriers.   | 858,981,530.00       |
| 1972    | Railroads-Utilities-Motor Carriers.   | 952,649,190.00       |
| 1973    | Railroads-Utilities-Motor Carriers.   | 1,247,618,300.00     |
| 1974    | Railroads-Utilities-Motor Carriers.   | 1,355,337,500.00     |
| 1975    | Railroads-Utilities-Motor Carriers.   | 1,461,910,400.00     |
| 1976    | Railroads-Utilities-Motor Carriers.   | 1,544,333,200.00     |
| 1977    | Railroads-Utilities-Motor Carriers    | 1,318,596,498.00*    |
| 1978    | Railroads-Utilities-Motor Carriers    | 1,303,085,502.00*    |
| 1979    | Railroads-Utilities-Motor Carriers    | 1,261,372,484.00*    |
| 1980    | Railroads-Utilities-Motor Carriers    | 1,478,530,645.00*    |
| 1981    | Railroads-Utilities-Motor Carriers    | 1,383,758,500.00*    |
| 1982    | Railroads-Utilities-Motor Carriers    | 1,486,300,590.00**   |
| 1983    | Railroads-Utilities-Motor Carriers    | 1,770,823,590.00***  |
| 1984    | Railroads-Utilities-Motor Carriers    | 1,921,142,687.00     |
| 1985    | Railroads-Utilities-Motor Carriers    | 1,828,802,969.00**** |

\*These assessments represent the final assessments after equalization. Equalization was ordered by the Federal Court in 1977 and the State Board of Equalization for the years 1978 through 1985.

\*\*This figure also includes the personal property assessments for (4) four counties (Cannon, Lauderdale, Sevier and White) in which the State Board of Equalization has ordered this Commission to exempt the tangible personal property assessment for railroad, private car, motor carrier, motor bus and airline companies in the above named counties. The corrected assessment is not available at the time of this report.

\*\*\*This figure also includes the personal property assessments for (3) three counties (Cannon, Sevier and White) and (1) one town (Town of Henning) in which the State Board of Equalization has ordered this Commission to exempt the tangible personal property assessment for railroad, private car, motor carrier, motor bus and airline companies in the above named counties. The corrected assessment is not available at the time of this report.

\*\*\*\*This figure does not include the equalized assessment for American Telephone & Telegraph nor AT&T of the South Central States; whereas, both companies have appealed their valuations for 1985.

# 1985 AD VALOREM ASSESSMENT

ASSESSMENTS BY CLASSES OF PROPERTY ASSESSED FOR  
TAXATION PURPOSES IN TENNESSEE BY THE TENNESSEE PUBLIC SERVICE  
COMMISSION FOR THE YEAR 1985 ARE AS FOLLOWS

|                                    |                  |
|------------------------------------|------------------|
| AIRLINE COMPANIES                  | 56,943,121       |
| BARGE LINE COMPANIES               | 2,818,960        |
| ELECTRIC COOPERATIVE COMPANIES     | 172,636,010      |
| ELECTRIC COMPANIES                 | 15,166,640       |
| 1 LONG DIST TELEPHONE COMPANIES    | 9,533,579        |
| GAS COMPANIES                      | 44,411,700       |
| BUS COMPANIES                      | 4,818,710        |
| TRUCK COMPANIES                    | 115,562,539      |
| MOBILPHONE COMPANIES               | 4,363,790        |
| PRIVATE CAR COMPANIES              | 32,274,430       |
| PIPELINE COMPANIES                 | 155,203,200      |
| POWER TRANSMISSION COMPANIES       | 16,632,360       |
| RAILROAD COMPANIES                 | 159,777,860      |
| TELEPHONE COOPERATIVE COMPANIES    | 48,853,950       |
| 2 TELEGRAPH COMPANIES              | 2,547,700        |
| TELEPHONE COMPANIES                | 962,708,390      |
| WATER & SEWERAGE COMPANIES         | 24,174,110       |
| CELLULAR RADIO TELEPHONE COMPANIES | 375,920          |
| <hr/>                              |                  |
| GRAND TOTAL                        | \$ 1,828,802,969 |

1 + 2

The figures comprising the grand total do not include the assessments for American Telephone & Telegraph - Interstate Division & AT & T Communications of the South Central States, Inc.; whereas, both companies have appealed their valuations for 1985.

AIRLINE COMPANIES

|                                   |            |
|-----------------------------------|------------|
| AIRBORNE EXPRESS, INC.            | 115,970    |
| AMERICAN AIRLINES, INC.           | 4,023,120  |
| ATLANTIC SOUTHEAST AIRLINES, INC. | 417,660    |
| COMAIR, INC.                      | 257,380    |
| DELTA AIR LINES, INC.             | 12,391,390 |
| EASTERN AIR LINES, INC.           | 485,260    |
| FEDERAL EXPRESS CORPORATION       | 22,633,720 |
| FLORIDA EXPRESS, INC.             | 73,250     |
| FLYING TIGER LINE, INC.           | 67,291     |
| METRO EXPRESS, INC.               | 1,856,190  |
| OZARK AIR LINES, INC.             | 281,440    |
| PAN AMERICAN WORLD AIRWAYS, INC.  | 42,830     |
| PIEDMONT AVIATION, INC.           | 3,114,430  |
| REPUBLIC AIRLINES, INC.           | 4,565,270  |
| SCHEDULED SKYWAYS, INC.           | 192,370    |
| TRANS WORLD AIRLINES, INC.        | 2,103,250  |
| U S AIR                           | 1,235,980  |
| UNITED AIR LINES, INC.            | 2,230,140  |
| UNITED PARCEL SERVICE CO.         | 856,180    |

## AIRLINE COMPANIES

## TOTAL

\$ 56,943,121

BARGE LINE COMPANIES

|                                        |           |
|----------------------------------------|-----------|
| ALTER BARGE LINE                       | 13,510    |
| AMERICAN COMMERCIAL BARGE LINE COMPANY | 1,519,960 |
| ARROW TRANSPORTATION COMPANY           | 101,980   |
| CUMBERLAND & OHIO COMPANY, INC.        | 37,920    |
| THE DELTA QUEEN STEAMBOAT COMPANY      | 327,900   |
| DIXIE CARRIERS, INC.                   | 350,230   |
| DRAVO MECHLING CORPORATION             | 285,050   |
| FEDERAL BARGE LINES, INC.              | EXEMPT    |
| IGERT, INC.                            | 15,380    |
| S. C. LOVELAND CO., INC.               | 2,340     |
| RIVERWAY BARGE COMPANY                 | 1,550     |
| SCND BARGE LINES, INC.                 | 67,010    |
| THE VALLEY LINE COMPANY                | 96,130    |

## BARGE LINE COMPANIES

## TOTAL

\$ 2,818,960

CELLULAR RADIO TELEPHONE COMPANIES

|                                    |         |
|------------------------------------|---------|
| CHATTANOOGA CGSA                   | 3,380   |
| CHATTANOOGA CELLULAR TELEPHONE CO. | EXEMPT  |
| MEMPHIS SMSA LIMITED PARTNERSHIP   | 314,740 |
| NASHVILLE CGSA, INC.               | 57,800  |

## CELLULAR RADIO TELEPHONE COMPANIES TOTAL

\$ 375,920

ELECTRIC COOPERATIVE COMPANIES

|                                       |            |
|---------------------------------------|------------|
| APPALACHIAN ELECTRIC COOPERATIVE      | 8,567,130  |
| CANEY FORK ELECTRIC COOPERATIVE, INC. | 6,537,350  |
| CHICKASAW ELECTRIC COOPERATIVE        | 2,590,510  |
| CUMBERLAND ELECTRIC MEMBERSHIP CORP.  | 19,112,750 |
| DUCK RIVER ELECTRIC MEMBERSHIP CORP.  | 12,954,640 |

ELECTRIC COOPERATIVE COMPANIES

|                                          |            |
|------------------------------------------|------------|
| FORKED DEER ELECTRIC COOPERATIVE, INC.   | 1,276,290  |
| FORT LOUDOUN ELECTRIC COOPERATIVE        | 4,336,050  |
| FRENCH BROAD ELECTRIC MEMBERSHIP CORP.   | 267,970    |
| GIBSON COUNTY ELECTRIC MEMBERSHIP CORP.  | 9,918,000  |
| HOLSTON ELECTRIC COOPERATIVE, INC.       | 4,246,830  |
| MERIWETHER LEWIS ELECTRIC COOPERATIVE    | 6,706,490  |
| THE MIDDLE TENN. ELEC. MEMBERSHIP CORP.  | 13,658,640 |
| MOUNTAIN ELECTRIC COOPERATIVE, INC.      | 2,249,560  |
| PICKWICK ELECTRIC COOPERATIVE            | 5,420,250  |
| PLATEAU ELECTRIC COOPERATIVE             | 4,480,480  |
| POWELL VALLEY ELECTRIC COOPERATIVE       | 7,463,530  |
| SEQUACHEE VALLEY ELECTRIC COOPERATIVE    | 11,635,300 |
| SO. KENTUCKY RURAL ELECTRIC COOP. CORP.  | 12,990     |
| SOUTHWEST TENNESSEE ELECTRIC MEMB. CORP. | 10,340,260 |
| TENNESSEE VALLEY ELECTRIC COOPERATIVE    | 4,004,200  |
| THE TIPPAAH ELECTRIC POWER ASSOCIATION   | 157,730    |
| TRI-COUNTY ELECTRIC MEMBERSHIP CORP.     | 4,820,510  |
| TRI-STATE ELECTRIC MEMBERSHIP CORP.      | 1,054,970  |
| UPPER CUMBERLAND ELECTRIC MEMB. CORP.    | 10,952,550 |
| VOLUNTEER ELECTRIC COOPERATIVE           | 19,651,030 |

|                                |       |                |
|--------------------------------|-------|----------------|
| ELECTRIC COOPERATIVE COMPANIES | TOTAL | \$ 172,636,010 |
|--------------------------------|-------|----------------|

ELECTRIC COMPANIES

|                                |            |
|--------------------------------|------------|
| ARKANSAS POWER & LIGHT COMPANY | 32,510     |
| KENTUCKY UTILITIES COMPANY     | 87,110     |
| KINGSPORT POWER COMPANY        | 15,047,020 |

|                    |       |               |
|--------------------|-------|---------------|
| ELECTRIC COMPANIES | TOTAL | \$ 15,166,640 |
|--------------------|-------|---------------|

GAS COMPANIES

|                                 |            |
|---------------------------------|------------|
| CHATTANOOGA GAS COMPANY         | 12,162,790 |
| HARDIN COUNTY GAS COMPANY       | 55,940     |
| HARTSVILLE GAS COMPANY          | 50,000     |
| NASHVILLE GAS COMPANY           | 18,930,630 |
| TENNESSEE-VIRGINIA ENERGY CORP. | 4,709,630  |
| UNITED CITIES GAS COMPANY       | 8,502,710  |

|               |       |               |
|---------------|-------|---------------|
| GAS COMPANIES | TOTAL | \$ 44,411,700 |
|---------------|-------|---------------|

BUS COMPANIES

|                                 |        |
|---------------------------------|--------|
| ABLE VALLEY BUS LINES           | 1,620  |
| ACORN TRAFFIC CONSULTANTS, INC. | 2,070  |
| AIRPORT LIMOUSINE SERVICE, INC. | 4,750  |
| AMERICAN COACH LINES, INC.      | 4,340  |
| B & C BUS LINES COMPANY, INC.   | 60,550 |
| B & H TRANSIT, INC.             | 2,700  |
| B-J COMMUTOR SERVICE, INC.      | 6,800  |
| B & M SERVICE COMPANY           | 4,860  |
| BASDEN TRANSPORTATION, INC.     | 1,650  |
| BLACK FOX TRANSIT LINES, INC.   | 23,650 |
| BOB'S LIMO SERVICE              | 2,760  |
| BRENTWOOD COUNTRY MUSIC TOURS   | EXEMPT |

# BUS COMPANIES

|                                         |           |
|-----------------------------------------|-----------|
| BROADWAY TOURS                          | 5,290     |
| CAMPBELL BUS LINES, INC.                | 3,600     |
| CHATTANOOGA TOURS                       | 8,680     |
| CHEROKEE COACH COMPANY                  | 32,410    |
| CHOO CHOO EXPRESS TOURS, INC.           | 8,940     |
| CLARKSVILLE LIMOUSINE SERVICE           | 11,510    |
| CLEVELAND-DALTON BUS LINES              | EXEMPT    |
| CONVENTION & GUIDE SERVICE OF MEMPHIS,  | 3,610     |
| COUNTRY & WESTERN ROUND-UP TOURS, INC.  | 41,090    |
| CREATIVE INTERNATIONAL MANAGEMENT, INC. | 1,470     |
| CUMBERLAND TOURS                        | 5,400     |
| CUSTOM TOURS, INC.                      | 38,490    |
| DALTON BUS SERVICE, INC.                | 5,450     |
| ECONO-RIDE, INC.                        | 1,230     |
| ELK RIVER LINES                         | 3,780     |
| ENTRE* TO NASHVILLE                     | 2,650     |
| FOOTHILLS TRANSPORTATION, INC.          | 2,250     |
| G & C ENTERPRISES, INC.                 | 15,200    |
| WILLIAM B. GILLESPIE                    | 1,000     |
| GRAND OLE OPRY TOURS, INC.              | 30,560    |
| GRAY LINE OF NASHVILLE                  | EXEMPT    |
| GREAT SMOKY TOURS, INC.                 | EXEMPT    |
| GREENE COACH COMPANY, INC.              | 57,620    |
| GREYHOUND LINES, INC.                   | 2,958,770 |
| GULF TRANSPORT COMPANY                  | 81,790    |
| HERITAGE TOURS                          | 720       |
| FRANK D. HINTON                         | 3,100     |
| HOLIDAY NASHVILLE TRAVEL PARK           | 21,230    |
| JOEL R. HORTON                          | 1,960     |
| INSIDE MEMPHIS, INC.                    | EXEMPT    |
| KINGSPORT LIMOUSINE SERVICE             | 3,230     |
| KNOXVILLE TOURS, INC.                   | 25,830    |
| LEBANON K. O. A. TOURS, INC.            | 1,420     |
| LIMOUSINES UNLIMITED, INC.              | 66,550    |
| LOY BUS LINES                           | 45,400    |
| MAPLES & OGLE TRANSPORTATION CO., INC.  | 10,080    |
| MARCALI CORPORATION                     | 3,200     |
| MAYES BUS LINES                         | 12,700    |
| MEETING SERVICES & CONVENTION           | 1,520     |
| MIDWEST BUSLINES, INC.                  | EXEMPT    |
| MOUNTAIN VIEW SIGHTSEEING CORPORATION   | 1,220     |
| MUSIC CITY SERVICE, INC.                | 367,820   |
| NASHVILLE COUNTRY TOURS                 | 3,560     |
| NASHVILLE EXPRESS TOURS, INC.           | 24,540    |
| OUR TOWN TOURS                          | 8,530     |
| PIGEON FORGE BUS & TROLLEY SERVICE      | 14,040    |
| POWELL BUS LINES                        | 2,600     |
| RIVER BUS LINES, INC.                   | 48,030    |
| RIVER CITY TOURS, INC.                  | 2,170     |
| RIVERTOWN TOURS                         | EXEMPT    |
| ROGER O TRANSPORTATION                  | 10,000    |
| SERVICE CAB COMPANY                     | 1,030     |
| SEYMOUR BUS LINES, INC.                 | 11,310    |
| FREDDIE L. SHELTON, JR.                 | 9,230     |
| SIGHTSEEING CHATTANOOGA                 | EXEMPT    |
| SIGHTSEEING TENNESSEE                   | EXEMPT    |

BUS COMPANIES

|                                    |         |
|------------------------------------|---------|
| SMILE-A-WHILE TOURS, INC.          | 12,700  |
| SOUND CITY TOURS, INC.             | EXEMPT  |
| SOUTHERN CAB CORPORATION           | 2,380   |
| STARDUST TOURS, INC.               | 35,470  |
| STARLITE BUS SERVICE, INC.         | 36,110  |
| STAR SEARCH TOURS                  | 700     |
| TENNESSEE TRAILBLAZERS, INC.       | 36,080  |
| TRAILWAYS ARKANSAS, INC.           | 3,470   |
| TRAILWAYS SOUTHEASTERN LINES, INC. | 30,700  |
| TRAILWAYS SOUTHERN LINES, INC.     | 189,440 |
| TRAILWAYS TENNESSEE LINES, INC.    | 287,980 |
| TRI-STATE TRAILWAYS, INC.          | 26,790  |
| JOHNNY WALKER TOURS, INC.          | 19,330  |
| WE GO TOURS                        | EXEMPT  |
| CLINTON WILLIAMS TAXI              | EXEMPT  |

BUS COMPANIES

TOTAL

\$

4,818,710

TRUCK COMPANIES

|                                      |         |
|--------------------------------------|---------|
| A-1 MOVING & STORAGE COMPANY, INC.   | 6,940   |
| A & A TRUCKING INC.                  | 26,670  |
| AAA COURIER SERVICE, INC.            | 38,170  |
| AAA MOVING & STORAGE, INC.           | 22,820  |
| AAA WISE EXPRESS, INC.               | EXEMPT  |
| A B C EXPRESS, INC.                  | 106,810 |
| A.B.C. MOBILE HOME & TRANSIT         | 3,800   |
| A.B.C. SPECIAL DELIVERY, INC.        | 25,150  |
| ABF FREIGHT SYSTEM, INC.             | 436,850 |
| A. & H. TRUCK LINE, INC.             | 266,690 |
| A.M. DELIVERY EXPRESS, INC.          | 4,340   |
| A & M EXPRESS, INC.                  | 22,330  |
| A.M. TRANSIT                         | 880     |
| A M & M, INC.                        | 209,550 |
| A & R TRANSPORT, INC.                | 47,680  |
| ASAP EXPRESS, INC.                   | 154,870 |
| ACE FREIGHT LINE, INC.               | 2,890   |
| ACME MOVING & STORAGE COMPANY        | 4,510   |
| ACTION DELIVERY SERVICE              | 22,740  |
| ACTIVE TRANSFER COMPANY, INC.        | 3,320   |
| ACUFF ENTERPRISES, INC.              | 3,830   |
| AERO/AMERICAN MOVING & STORAGE       | 61,600  |
| AERO MAYFLOWER TRANSIT COMPANY, INC. | 412,810 |
| THE AETNA FREIGHT LINES, INC.        | 187,260 |
| AIRBORNE FREIGHT CORPORATION         | 82,427  |
| ALABAMA-TENNESSEE EXPRESS, INC.      | 4,420   |
| ALADIN VAN LINES, INC.               | 23,130  |
| ALL-AMERICAN MOVING & STORAGE        | 3,750   |
| ALL CARGO TRANSPORTATION, INC.       | EXEMPT  |
| ALL POINTS EXPRESS, INC.             | EXEMPT  |
| ALL SOUTH MOTOR FREIGHT, INC.        | 39,490  |
| ALLIED DELIVERY & INSTALLATION, INC. | EXEMPT  |
| ALLIED VAN LINES, INC.               | 136,640 |
| ALUMINUM EXPRESS, INC.               | EXEMPT  |
| AMERICAN FREIGHT SYSTEM, INC.        | 670,560 |
| AMERICAN HOLIDAY VAN LINES, INC.     | 13,090  |

# TRUCK COMPANIES

|                                         |           |
|-----------------------------------------|-----------|
| AMERICAN PARCEL SERVICES INC.           | 1,550     |
| AMERICAN RED BALL TRANSIT COMPANY, INC. | 40,380    |
| ANDERSON TRUCKING SERVICE, INC.         | EXEMPT    |
| ARCADIAN MOTOR CARRIERS                 | 191,270   |
| ARKANSAS FREIGHTWAYS, INC.              | 9,970     |
| ARMSTRONG TRANSFER & STORAGE CO., INC.  | 464,240   |
| ARROW MESSENGER, INC.                   | 4,940     |
| ARROW TRANSFER & STORAGE COMPANY        | 641,070   |
| ASBRIDGE & SON                          | 2,260     |
| ATLANTA MOTOR LINES, INC.               | 367,860   |
| ATLAS CARRIERS, INC.                    | 7,220     |
| ATLAS VAN-LINES, INC.                   | 337,810   |
| AUTREY TRUCKING                         | 2,910     |
| AVERITT EXPRESS, INC.                   | 2,111,600 |
| B & C TRUCKING, INC.                    | 2,020     |
| B C T, INC.                             | 4,760     |
| B. I. TRANSPORTATION, INC.              | 218,160   |
| B & L TRUCK LINE, INC.                  | 2,717     |
| B & P MOTOR LINES, INC.                 | 83,980    |
| B & S TRANSPORTATION, INC.              | 4,550     |
| B II EXPRESS, INC.                      | 3,130     |
| B & W TRUCKING, INC.                    | 11,600    |
| BADDOUR TRANSPORTATION INC.             | EXEMPT    |
| HOWARD BAER                             | 309,680   |
| BAILEY TRUCK LINE                       | 2,280     |
| BARGER TRANSFER & STORAGE COMPANY       | 9,510     |
| AKIN BARNES TRUCKING                    | 18,610    |
| BARNET'S EXPRESS, INC.                  | 66,580    |
| BARRETT MOBILE HOME TRANSPORT, INC.     | 10,330    |
| BATESVILLE TRUCK LINE, INC.             | 35,030    |
| BAYLESS GARAGE                          | EXEMPT    |
| BILLY L. BEADLE                         | EXEMPT    |
| ROBERT BEARD TRUCKING COMPANY           | 4,090     |
| BEATY TRUCKING COMPANY, INC.            | 19,960    |
| BEE LINE EXPRESS, INC.                  | 24,450    |
| G BEELER AUTO SERVICE                   | 46,400    |
| BEKINS VAN LINES COMPANY                | 138,260   |
| BESTWAY CARTAGE, INC.                   | 57,630    |
| BESTWAY EXPRESS, INC.                   | 38,510    |
| BIG M TRANSPORTATION INC.               | 13,720    |
| BILLINGS MOVING & STORAGE CO., INC.     | 46,120    |
| BINGHAM SYSTEMS, INC.                   | 106,300   |
| BIRMINGHAM-NASHVILLE EXPRESS, INC.      | 300,850   |
| BLAIR MOTOR SERVICE, INC.               | 7,550     |
| BLOUNT MOTOR LINES, INC.                | EXEMPT    |
| BLUE GOOSE, INC.                        | 6,540     |
| BLUFF CITY TRANSFER & STORAGE CO., INC. | 73,160    |
| BLUFF CITY TRANSPORTATION, INC.         | EXEMPT    |
| BOCU, INC.                              | 4,740     |
| BOONE EXPRESS                           | 810       |
| BOURNE'S TRANSPORTATION, INC.           | EXEMPT    |
| BOWDEN TRANSFER CO., INC.               | 9,480     |
| BOWERS TRUCKING INC.                    | EXEMPT    |
| BOWMAN TRANSPORTATION, INC.             | 1,739,280 |
| BOX'S TRUCKING, INCORPORATED            | 2,500     |
| BRADSHAW FREIGHT SYSTEM                 | 940       |

## TRUCK COMPANIES

|                                          |         |
|------------------------------------------|---------|
| BRANCH MOTOR EXPRESS COMPANY             | EXEMPT  |
| THE PAULIE BRAZIER CO., A CORP.          | 41,130  |
| BRICK DELIVERY COMPANY                   | 159,410 |
| BRINK'S, INC.                            | 77,610  |
| BRISK TRANSPORTATION, INC.               | 16,210  |
| BRONAUGH MOTOR EXPRESS, INC.             | EXEMPT  |
| BRONCO, INC.                             | 8,930   |
| BROOKS CONTRACT CARRIERS                 | 12,410  |
| BROWN FREIGHT LINE, INC.                 | 135,240 |
| BILL BROWN TRUCKING                      | 19,860  |
| BROWN TRANSIT, INC.                      | 75,410  |
| BROWN TRANSPORT CORPORATION              | 836,140 |
| BROWN TRUCKING, INC.                     | 169,380 |
| BROWN'S WRECKER SERVICE                  | 9,170   |
| BUILDERS TRANSPORT, INC.                 | 738,070 |
| BUILDERS TRANSPORTATION COMPANY          | 78,060  |
| BUILDING SYSTEMS TRANSPORTATION, INC.    | 26,930  |
| BULLDOG HIWAY EXPRESS                    | 2,600   |
| DUSTY BULLOCK INC.                       | 4,220   |
| BURKHART ENTERPRISES, INC.               | 134,260 |
| BURNETT TRUCK LINE COMPANY               | EXEMPT  |
| BURNHAM SERVICE CO., INC.                | 157,450 |
| BUSINESS EQUIPMENT TRANSFER, INC.        | 1,740   |
| C & C TRUCKING                           | 1,400   |
| CFA TRANSPORT INC.                       | 27,440  |
| CPI, INC.                                | 47,090  |
| CRST, INC.                               | EXEMPT  |
| C & S TRANSPORTATION                     | 5,000   |
| C W TRANSPORT, INC.                      | 347,750 |
| CALHOUN TRANSPORTATION SERVICE, INC.     | 69,150  |
| CAMPBELL SIXTY-SIX EXPRESS, INC.         | 354,390 |
| CAPE AIR FREIGHT, INC.                   | 102,420 |
| CARDINAL TRANSPORTATION CO., INC.        | EXEMPT  |
| CARDINAL TRANSPORT, INC.                 | 66,630  |
| CARNACO TRANSPORT, INC.                  | 14,410  |
| CAROLINA FREIGHT CARRIERS CORPORATION    | 856,170 |
| CARPET TRANSPORT, INC.                   | 84,020  |
| CARR MOVING COMPANY                      | 10,110  |
| CARTER-DORSEY EXPRESS, INC.              | 17,910  |
| CARTER ENTERPRISES, INC.                 | 20,710  |
| CARTHAGE FREIGHT LINE, INC.              | 62,470  |
| CARTWRIGHT VAN LINES, INC.               | 22,470  |
| CASE ENTERPRISES, INC.                   | 67,180  |
| CENTERVILLE TRUCK LINE, INC.             | 77,770  |
| CENTRAL TRANSPORT, INC.                  | 562,070 |
| CENTRAL VAN & STORAGE COMPANY, INC.      | 3,600   |
| CHANDLER TRAILER CONVOY, INC.            | 8,370   |
| CHATTANOOGA TRANSFER & STORAGE CO., INC. | 277,650 |
| CHEMICAL LEAMAN TANK LINES, INC.         | 843,880 |
| CHEROKEE TRUCKING                        | 10,410  |
| CHICKASAW MOTOR LINES, INC.              | 56,300  |
| CHURCHILL TRUCK LINES, INC.              | 176,070 |
| CIMMARRON EXPRESS, INC.                  | 3,970   |
| CIRCLE DELIVERY SERVICE, INC.            | 7,120   |
| CLARK TRUCK LINE                         | 115,250 |
| CLEVELAND EXPRESS, INC.                  | 203,290 |

## TRUCK COMPANIES

|                                         |           |
|-----------------------------------------|-----------|
| CLINCH COMPANY, INC.                    | EXEMPT    |
| COASTAL TRUCK LINE, INC.                | 5,460     |
| COBLE EXPRESS, INC.                     | 287,990   |
| A. B. COLLIER WRECKER SERVICE, INC.     | 114,570   |
| COLONIAL FAST FREIGHT LINE, INC.        | 13,530    |
| COLONIAL MOTOR FREIGHT LINE, INC.       | 499,330   |
| COLONIAL FREIGHT SYSTEMS, INC.          | 1,027,470 |
| COLONIAL TRANSPORTATION, INC.           | 49,340    |
| COMMERCIAL CARRIERS, INC.               | 655,040   |
| CONTRAK, INC.                           | 47,650    |
| CONALCO CONTRACT CARRIER, INC.          | 173,550   |
| CONSOLIDATED FREIGHTWAYS CORP. OF DELA. | 4,843,620 |
| CONSOLIDATED TRANSPORT SERVICE          | 1,140     |
| CONTAINER CARRIER CORPORATION           | 14,080    |
| CONTRACT TRANSPORTATION SYSTEMS COMPANY | 35,670    |
| AAA COOPER TRANSPORTATION               | 73,530    |
| COOPER AIR FREIGHT SERVICE, INC.        | 280,090   |
| P. C. COOPER CONSTRUCTION COMPANY       | 4,940     |
| COORS TRANSPORTATION COMPANY            | 157,530   |
| CORONET TRUCK LINES INC.                | 8,430     |
| COURIER-NEWSOM EXPRESS, INC.            | 5,000     |
| CREASY TRUCKING, INC.                   | 37,130    |
| CREED & HOWARD                          | 2,600     |
| CKETE CARRIER CORPORATION               | 1,292,710 |
| CROSTOWN TRANSFER & STORAGE COMPANY     | 4,550     |
| WINFORD CROUCH                          | 10,130    |
| TRAMMELL CROW DISTRIBUTION CORPORATION  | EXEMPT    |
| CROWN TRANSPORT, INC.                   | 8,880     |
| CUMBERLAND FREIGHT LINE, INC.           | 52,090    |
| CUMBERLAND TRANSPORT COMPANY, INC.      | 70,280    |
| CUMMINS TRUCKING COMPANY, INC.          | 41,400    |
| CUSTOMIZED TRANSPORTATION, INC.         | 4,190     |
| D.A.D. TRANSPORT CORPORATION            | EXEMPT    |
| D. C. TRANSPORT, INC.                   | EXEMPT    |
| D & G, INC.                             | 5,150     |
| D & G TRUCKING COMPANY, INC.            | 19,410    |
| D H S, INC.                             | EXEMPT    |
| DOT TRANSPORT INC.                      | 5,070     |
| DPD, INC.                               | 257,850   |
| DSI TRANSPORTS, INC.                    | 183,940   |
| D & T EXPRESS, INC.                     | 6,920     |
| DALLAS CARRIERS CORPORATION             | 58,140    |
| DALLAS & MAVIS FORWARDING COMPANY, INC. | 99,350    |
| LEE DAMRON                              | 20,990    |
| DAN'S TRANSIT, INC.                     | 4,740     |
| DART TRUCKING CO., INC.                 | 27,070    |
| DAVENPORT AND SONS                      | 1,730     |
| DAVIS TRANSPORT, INC.                   | EXEMPT    |
| DAYTON MOTOR EXPRESS, INC.              | 146,180   |
| DEASON GRAIN COMPANY                    | 14,640    |
| DEDICATED CARRIERS, INC.                | 26,800    |
| DESIGN FREIGHT SYSTEMS, INC.            | 51,770    |
| DEWITT TRANSFER AND STORAGE COMPANY     | 10,170    |
| JOE G. DIGGES                           | EXEMPT    |
| DILL & BEASLEY, INC.                    | 36,510    |
| DIRECT MOTOR EXPRESS, INC.              | EXEMPT    |

## TRUCK COMPANIES

|                                          |         |
|------------------------------------------|---------|
| DIXIE AUTO TRANSPORT COMPANY, INC.       | 350,620 |
| DODSON'S MOVING & STORAGE, INC.          | 2,720   |
| DOWNNEY COURIER SERVICE                  | 1,610   |
| J. C. DOYLE MOBILE HOME SERVICE          | 870     |
| J. C. DOYLE MOVING & STORAGE             | 870     |
| DRESSER TRANSPORTATION SERVICES, INC.    | 152,590 |
| DUNBAR TRANSPORTATION SERVICES, INC.     | 21,666  |
| DUNN BROS., INC.                         | 67,650  |
| E.J.'S TRUCKING, INC.                    | 17,100  |
| EAGLE EXPRESS, INC.                      | 4,550   |
| EAGLE MOTOR LINES, INC.                  | 193,280 |
| EAST TENNESSEE CARTAGE CO., INC.         | 14,450  |
| EAST-WEST MOTOR FREIGHT, INC.            | 13,500  |
| EDELEN TRANSFER & STORAGE COMPANY, INC.  | 14,160  |
| EDWARDS XPRESS, INC.                     | 16,960  |
| ELDRIDGE TRUCK LINE, INC.                | 4,740   |
| ELK VALLEY FREIGHT LINE, INC.            | 130,780 |
| ELLEDALE TRANSPORTATION, INC.            | 3,400   |
| GLEN R. ELLIS, INC.                      | 6,470   |
| ELLIS MOVING & STORAGE                   | 4,830   |
| EMERT'S MOBILE HOME SALES & SERVICE      | 5,500   |
| EPES TRANSPORT SYSTEM, INC.              | EXEMPT  |
| ESTES EXPRESS LINES, A CORPORATION       | 110,270 |
| EXECUTIVE COURIER SERVICE, INC.          | EXEMPT  |
| EXPRESSCO, INC.                          | 133,590 |
| EXPRESS SERVICE, INC.                    | 4,080   |
| EXPRESS TRANSPORTATION COMPANY           | 40,460  |
| EXPRESSWAY NATIONWIDE, INC.              | 18,200  |
| F. C. T. CORPORATION                     | EXEMPT  |
| FFE TRANSPORTATION SERVICES, INC.        | 39,220  |
| F & W EXPRESS, INC.                      | EXEMPT  |
| FACTORY & STEEL TRANSPORTATION, INC.     | 155,880 |
| FALCON TRANSPORT, INC.                   | 2,850   |
| FAMILY TRADITION TRANSPORTATION CO., INC | 7,220   |
| FEDERAL EXPRESS LOGISTICS, INC.          | EXEMPT  |
| FEDERAL TRANSPORT, INC.                  | 7,220   |
| FERGUSON TRANSFER COMPANY, INC.          | 3,120   |
| FILM TRANSIT, INC.                       | 259,960 |
| FIREPROOF STORAGE & VAN COMPANY, INC.    | 2,300   |
| FLEET LINE, INC.                         | 5,730   |
| FLEET TRANSPORT COMPANY, INC.            | 389,380 |
| FLEMING TRANSFER & STORAGE COMPANY, INC. | 51,290  |
| FLETCHER TRUCKING COMPANY, INC.          | 143,840 |
| FLYNN TRUCKING COMPANY, INC.             | 4,930   |
| FLOORMASTER, INC.                        | 88,270  |
| FOUR N TRUCKING, INC.                    | 1,900   |
| FOUR WINDS VAN LINES, INC.               | 36,910  |
| FOX TRANSPORT, INC.                      | 45,710  |
| FRANKLIN EXPRESS, INC.                   | 63,910  |
| FREDERICK TRANSPORT (U.S.), INC.         | 6,630   |
| FREDRICKSON MOTOR EXPRESS CORPORATION    | 88,060  |
| FREE SPIRIT TRUCKING, INC.               | 5,000   |
| FREEDOM FREIGHT SYSTEMS, INC.            | 1,230   |
| FREEMAN TRUCK LINE, INC.                 | 227,850 |
| FREIGHTWAYS EXPRESS, INC.                | 26,140  |
| FRYE TRANSFER COMPANY                    | 4,440   |

## TRUCK COMPANIES

|                                         |           |
|-----------------------------------------|-----------|
| FULLER TRANSFER COMPANY                 | 75,150    |
| GPC, INC.                               | 9,640     |
| G & W HAULING RIGGING & ERECTION        | 17,820    |
| GALLATIN-PORTLAND FREIGHT LINES, INC.   | 73,020    |
| GATEWAY TRANSPORTATION COMPANY, INC.    | 180,550   |
| GAY TRUCK LINE, INC.                    | 27,340    |
| GENERAL MOTOR LINES, INC.               | EXEMPT    |
| GENERAL TRUCKING COMPANY, INC.          | 230,270   |
| GEORGE TRANSFER, INC.                   | 162,080   |
| GLOBAL VAN LINES, INC.                  | 41,880    |
| GOBBLE TRUCKING COMPANY                 | 32,380    |
| GOGGIN TRUCK LINE COMPANY, INC.         | 55,410    |
| GOLD STAR, INC.                         | 204,470   |
| GOLDEN-HAMMONS CARTAGE COMPANY, INC.    | 63,050    |
| GOLLOTT & SONS TRANSFER & STORAGE, INC. | 790       |
| GORDONS TRANSPORTS, INC.                | 144,440   |
| GRACE DISTRIBUTION SERVICES, INC.       | 84,880    |
| GKANE TRANSPORTATION LINES, LTD         | EXEMPT    |
| GRAVES TRUCK LINE, INC.                 | 14,660    |
| JACK GRAY TRANSPORT, INC.               | EXEMPT    |
| GREAT TRACK MOTOR LINES, INC.           | 46,300    |
| GREENEVILLE MOVING & STORAGE            | 8,270     |
| GREENWOOD CARRIERS                      | 980       |
| GREGORY MOVING & STORAGE COMPANY        | 21,520    |
| PALMER GREGORY & SONS                   | 45,030    |
| GUARANTEED TRANSPORTATION, INC.         | 74,790    |
| HDL DISTRIBUTION, INC.                  | 720       |
| H & H TRUCKING COMPANY                  | 6,700     |
| VAN E. HAMLETT                          | 9,290     |
| HAMPTON TRUCKING                        | 15,290    |
| WILLIAM HARDENT & ASSOC., INC.          | 4,800     |
| HARDEN TRUCKING COMPANY                 | 3,610     |
| RAY HARMON & SON, INC.                  | 700       |
| DICK HARRIS & SON TRUCKING CO., INC.    | 27,980    |
| HARRISON TRANSPORTATION, CO., INC.      | 7,410     |
| HAWKS MOBILE SERVICE                    | 2,060     |
| MARVIN HAYES LINES, INC.                | 41,840    |
| HAYES MOVING & STORAGE, INC.            | 23,820    |
| HEAVY & SPECIALIZED HAULERS, INC.       | 299,440   |
| HENRY FREIGHT LINE, INC.                | 18,570    |
| HERMAN BROTHERS, INC.                   | 57,370    |
| DANNY HERMAN TRUCKING, INC.             | 73,980    |
| GLENNA HICKS DBA GENE HICKS             | 69,710    |
| HICKS MOTOR LINE                        | 20,900    |
| HIGHWAY TRANSPORT, INC.                 | 421,150   |
| MICHAEL E. HILL                         | EXEMPT    |
| RAY HILL TRANSFER COMPANY               | 17,680    |
| HOHENWALD TRUCK LINES, INC.             | 71,010    |
| HOLLOWAY & SON'S INC., AUTO CARRIERS    | 3,610     |
| HAROLD W. HOLT                          | 1,670     |
| HORN TRUCKING COMPANY                   | EXEMPT    |
| HOWARD TRUCKING                         | 12,500    |
| JERRY W. HOWELL                         | 7,220     |
| HUDGINS MOVING & STORAGE COMPANY, INC.  | 120,680   |
| HUMBOLDT EXPRESS, INC.                  | 1,073,170 |
| BILLY JOE HUMPHREY                      | 3,300     |

### TRUCK COMPANIES

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|                                          |           |
|------------------------------------------|-----------|
| HUNTER TRANSPORT COMPANY, INC.           | 15,270    |
| IMFS, INC.                               | 618,400   |
| ILLINI 48, INC.                          | 24,500    |
| INDEPENDENT FREIGHTWAY, INC.             | 374,860   |
| INTERMODAL TRANSPORTATION SERVICES, INC. | 7,220     |
| INTERNATIONAL TRANSPORT, INC.            | 259,490   |
| INTERSTATE CARRIERS INC.                 | 4,340     |
| INTERSTATE CONTRACT CARRIER CORPORATION  | 539,030   |
| J & B FAST FREIGHT                       | 1,140     |
| J. D. TRANSPORTS, INC.                   | 104,940   |
| J & D TRUCKING, INC.                     | 4,300     |
| J.I.T., INC.                             | 19,620    |
| J & V TRUCKING COMPANY, INC.             | 6,070     |
| J WAY STERILE SERVICE INC.               | 6,400     |
| JACKSON EXPRESS, INC.                    | 166,610   |
| JACKSON MOVING AND STORAGE CO., INC.     | 9,900     |
| L. M. JAMISON                            | 15,380    |
| JENKINS & OSBORNE PICK-UP & DELIVERY     | 1,280     |
| JIMCO, INC.                              | 8,244     |
| JOHNSON TRUCK LINES, INC.                | EXEMPT    |
| JOHNSON TRUCKING                         | 10,700    |
| JOHNSTON TRANSPORTATION, INC.            | 3,650     |
| DORIS JONES TRUCKING COMPANY             | 11,990    |
| JONES TRUCK LINES, INC.                  | 1,297,410 |
| JONES TRUCKING COMPANY                   | 7,220     |
| JORDAN & JORDAN, INC.                    | 103,430   |
| K K & J TRUCKING                         | 950       |
| K & K TRUCKING, INC.                     | 15,970    |
| K & K WAREHOUSE CO., INC.                | 4,000     |
| K & S TANK LINE                          | 42,660    |
| KARE-TRANS SYSTEMS                       | 6,070     |
| CARL A. KECK                             | 91,580    |
| KEEBLER COMPANY                          | 12,660    |
| BOBBY R. KELLEY & SONS, INC.             | 118,260   |
| HAROLD M. KELLEY TRUCKING                | 3,310     |
| KENAN TRANSPORT COMPANY, INC.            | 112,820   |
| KERR MOVING & STORAGE COMPANY            | EXEMPT    |
| KIMBERLY-CLARK INTEGRATED SERVICES CORP. | 309,540   |
| KIMBRELL VAN LINES, INC.                 | 1,470     |
| KINDRICK TRUCKING COMPANY                | 12,900    |
| KNOX CARTAGE COMPANY, INC.               | 39,000    |
| KNOXVILLE AIR CARGO, INC.                | 13,340    |
| KWICK-WAY TRANSPORTATION COMPANY         | 393,420   |
| KWIKASAIR EXPRESS, INC.                  | EXEMPT    |
| L & C TRANSPORTATION, INC.               | EXEMPT    |
| L & L CARTAGE CO., INC.                  | 7,220     |
| L & M TRUCKING, INC.                     | EXEMPT    |
| L & O TRUCKING COMPANY, INC.             | 53,730    |
| LTD AIR CARGO, INC.                      | 26,780    |
| L & W TRUCKING, INC.                     | 17,660    |
| LADD TRANSPORTATION, INC.                | 18,040    |
| LAKEWAY TRUCKING COMPANY                 | 2,590     |
| LAMBERT-MARKS EXPRESS                    | 5,850     |
| LANCE MOBILE HOME SERVICE                | 6,120     |
| LATHAM TRUCKING COMPANY                  | 10,000    |
| LAVERGNE EXPRESS, INC.                   | 7,020     |

# TRUCK COMPANIES

|                                         |           |
|-----------------------------------------|-----------|
| WILLIAM S. LEE TRUCKING                 | 33,840    |
| LEE WAY MOTOR FREIGHT, INC.             | EXEMPT    |
| LEITCHFIELD TRANSFER COMPANY, A CORP.   | 4,740     |
| LEMMON TRANSPORT COMPANY, INC.          | 212,480   |
| LEWIS TRANSPORT, INC.                   | 61,310    |
| LEXORT MOTOR FREIGHT, INC.              | 2,160     |
| LIFSCHULTZ FAST FREIGHT, INC.           | 21,230    |
| LIGHTNING TRANSPORTATION, INC.          | 101,410   |
| LIGON SPECIALIZED HAULER                | 886,470   |
| LINCOLN FREIGHT FORWARDING CORP.        | 5,210     |
| LINDSEY TRANSPORT SERVICE, INC.         | 53,660    |
| LIQUID TRANSPORT CORPORATION            | 65,510    |
| LITTLE EAGLE EXPRESS                    | 1,400     |
| LOGISTICS EXPRESS CO.                   | 41,440    |
| LONG TRANSPORTATION, INC.               | 3,790     |
| LOOMIS ARMORED, INC.                    | 105,380   |
| LOUGREG TRUCKING COMPANY                | 720       |
| LUSK TRANSPORTATION SERVICE, INC.       | 1,040     |
| LYDALL EXPRESS, INC.                    | 7,420     |
| LYON VAN LINES, INC.                    | 25,300    |
| CHARLES MCALPIN TRUCKING, INC.          | EXEMPT    |
| GLENN MCCLENDON TRUCKING COMPANY, INC.  | 260,580   |
| MC ENANY COURIER SERVICE, INC.          | 118,450   |
| RYE MCILLWAIN                           | 3,600     |
| MCINTURFF MOVING & STORAGE, INC.        | 15,600    |
| MCLEAN TRUCKING COMPANY                 | 3,227,830 |
| MCMINNVILLE FREIGHT LINE, INC.          | 306,130   |
| MCMINNVILLE MOVING & STORAGE COMPANY    | 4,440     |
| MCNABB-WADSWORTH TRUCKING COMPANY       | 40,430    |
| M. A. TRANSPORTATION, INC.              | 27,730    |
| MDR CARTAGE, INC.                       | 217,950   |
| M & L TRUCK LINE, INC.                  | 13,650    |
| MMT TRUCKING CO.                        | 113,240   |
| M. S. CARRIEKS, INC.                    | 895,610   |
| M & W TRANSPORTATION CO. INC.           | 17,150    |
| MACAROY DISTRIBUTING COMPANY            | 3,470     |
| MADISON BROTHERS DELIVERY SERVICE, INC. | 72,220    |
| MALLORY TRANSPORTATION SYSTEM           | 609,100   |
| MALONE FREIGHT LINES, INC.              | 350,990   |
| THE MANFREDI MOTOR TRANSIT COMPANY      | 228,320   |
| MANNING MOTOR EXPRESS, INC.             | 21,070    |
| MARATHON FREIGHT SYSTEMS, INC.          | 5,000     |
| MARTIN TRUCK CENTER                     | 9,030     |
| THE MASON & DIXON LINES, INC.           | 1,900,800 |
| THE MASON & DIXON TANK LINES, INC.      | 285,120   |
| MATLACK, INC.                           | 901,280   |
| HAROLD MEADE COMPANY, INC.              | 264,840   |
| MEADOR'S MOTOR LINES, INC.              | 31,000    |
| MEGA TRANSPORTATION, INC.               | 3,610     |
| MEL MOTOR EXPRESS, INC.                 | 5,340     |
| D'NEAL MELTON & SONS                    | 55,220    |
| MEMPHIS COURIER DELIVERY                | 3,610     |
| MEMPHIS EXPRESS COMPANY, INC.           | 27,620    |
| MERCHANTS DELIVERY, INC.                | 9,480     |
| MERCHANTS FREIGHT LINE, INC.            | 26,860    |
| MERCHANTS HOME DELIVERY SERVICE, INC.   | 97,690    |

## TRUCK COMPANIES

|                                          |           |
|------------------------------------------|-----------|
| MERCHANTS TRUCK LINE, INC.               | 344,710   |
| MERIT MOTOR FREIGHT, INC.                | 2,240     |
| A. J. METLER HAULING & RIGGING, INC.     | 992,900   |
| METRO TRANSPORTATION SERVICES, INC.      | 8,670     |
| METROPOLITAN TRUCKING, INC.              | 58,700    |
| MIDDLE-TENNESSEE FREIGHT, INC.           | 2,270     |
| MIDDLEWEST FREIGHTWAYS, INC.             | 52,660    |
| MID SOUTH FREIGHT, INC.                  | 37,900    |
| MID-SOUTH TRANSPORT, INC.                | EXEMPT    |
| MID-SOUTH TRUCKING COMPANY               | 84,280    |
| MID-STATE OILS TRANSPORT, INC.           | 36,220    |
| MID-TENN. EXPRESS, INC.                  | 52,280    |
| MIDLAND CARRIERS, INC.                   | 8,300     |
| MID-STATE STEEL, INC.                    | 69,310    |
| MILAN EXPRESS, INC.                      | 716,500   |
| MONTGOMERY A MILLER                      | 2,840     |
| W.S. MILLER                              | 9,100     |
| MILLER TRANSPORTATION                    | 10,050    |
| MILLER TRANSPORTERS, INC.                | 352,860   |
| MISSIE, INC.                             | 16,740    |
| MISSISSIPPI RIVER TRUCKING, INC.         | 13,940    |
| MISSOURI PACIFIC TRUCK LINES, INC.       | 45,930    |
| MISTLETOE EXPRESS SERVICE                | 41,820    |
| MODERN VAN SERVICE, INC.                 | 12,470    |
| MORGAN DRIVE AWAY, INC.                  | 78,620    |
| E. L. MORGAN COMPANY, INC.               | EXEMPT    |
| MORGAN PORTABLE BUILDING TRANSPORT CORP. | 7,760     |
| MORTON MOVING & STORAGE                  | 4,320     |
| THE MOTOR CONVOY, INC.                   | 202,190   |
| MOTOR CARRIER EXPRESS, INC.              | EXEMPT    |
| MT. PLEASANT TRANSFER, INC.              | 75,090    |
| MULTI-MODAL TRANSPORTS, INC.             | 56,930    |
| MURFREESBORO FREIGHT LINE COMPANY, INC.  | EXEMPT    |
| MURPHY MOTOR FREIGHT LINES, INC.         | 123,310   |
| MURPHY & SONS TRUCKING COMPANY, INC.     | 112,000   |
| MURPHY'S TRUCKING                        | 8,440     |
| MUSIC CITY VAN SERVICE, INC.             | 47,000    |
| N.A.B. TRUCKING COMPANY, INC.            | EXEMPT    |
| N.D. LEASING CO.                         | 2,570     |
| NTC OF AMERICA, INC.                     | 168,020   |
| NASHVILLE-CLARKSVILLE EXPRESS, INC.      | 255,160   |
| NASHVILLE-COUNTRY EXPRESS, INC.          | 8,810     |
| NATIONAL FREIGHT, INC.                   | 13,650    |
| NATIONWIDE EXPRESS, INC.                 | 66,130    |
| NATIONWIDE TRANSPORTATION SERVICES, INC. | 4,920     |
| NATIONWIDE TRUCK BROKERS, INC.           | 16,720    |
| NEELY PRODUCE COMPANY, INC.              | 79,110    |
| NEWMAN & PEMBERTON CORPORATION           | 340,130   |
| NEXT DAY MOTOR FREIGHT INC.              | 18,990    |
| NORTH AMERICAN VAN LINES, INC.           | 1,880,510 |
| ED NORTHINGTON TRUCKING                  | EXEMPT    |
| NORTHSTAR TRANSPORTATION, INC.           | 2,670     |
| NU-CAR CARRIERS, INC.                    | 88,360    |
| THE O.K. TRUCKING CO.                    | 7,320     |
| OAKNOLL TRANSPORT COMPANY, INC.          | 1,530     |
| OIL SERVICE COMPANY, INC.                | 99,990    |

## TRUCK COMPANIES

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|                                        |           |
|----------------------------------------|-----------|
| OLD DOMINION FREIGHT LINE, INC.        | 367,990   |
| OLD SOUTH FREIGHT SERVICES, INC.       | 22,170    |
| ONEIDA-COLUMBUS EXPRESS COMPANY        | 57,870    |
| OSBORN TRANSPORTATION, INC.            | EXEMPT    |
| OSBORNE TRUCKING, INC.                 | 38,350    |
| DAVID OSMENT COMPANY                   | 7,080     |
| OVER LAND, INC.                        | 47,600    |
| OVERLAND EXPRESS, INC.                 | 691,070   |
| OVERNITE TRANSPORTATION COMPANY        | 5,415,870 |
| OWENS TRANSPORT COMPANY                | 21,780    |
| T.W. OWENS & SONS TRUCKING, INC.       | 16,830    |
| OZARK MOTOR LINES, INC.                | 144,590   |
| OZARK TRANSFER CO.                     | 4,770     |
| OZBURN-HESSEY MOVING COMPANY           | 76,380    |
| OZBURN HESSEY STORAGE COMPANY, INC.    | 14,640    |
| P & B TRANSFER & STORAGE COMPANY, INC. | 10,180    |
| P D Q TRANSPORTATION, INC.             | 1,960     |
| PMC COMPANY                            | EXEMPT    |
| P & P TRUCKING COMPANY                 | 13,900    |
| PACESETTER TRANSPORTATION COMPANY      | EXEMPT    |
| PACIFIC MOTOR TRUCKING COMPANY         | 561,010   |
| PACKERS TRANSPORT COMPANY              | EXEMPT    |
| PAGE & BARNHILL TRUCKING, INC.         | 3,700     |
| PARAMOUNT MOVERS, INC.                 | 8,340     |
| PARAMOUNT TRANSPORT SYSTEMS, INC.      | 18,150    |
| THE PARMAN CORP.                       | EXEMPT    |
| PASCHALL TRUCK LINES, INC.             | 110,250   |
| PASCO PRODUCTS, INC.                   | 16,410    |
| DON PAYNE TRUCKING COMPANY, INC.       | 14,070    |
| PEMBERTON TRUCK LINES, INC.            | 109,940   |
| PETTY TRUCKING                         | EXEMPT    |
| PHILLIPS TRUCK LINE, INC.              | 21,310    |
| PIGGYBACK DRAYAGE, INC.                | EXEMPT    |
| PIONEER EXPRESS INC.                   | 59,870    |
| PIPER INDUSTRIES, INC.                 | EXEMPT    |
| PLAINS EXPRESS, INC.                   | 14,230    |
| PLATEAU EXPRESS, INC.                  | 21,910    |
| PONY EXPRESS COURIER CORPORATION       | 172,130   |
| POOLE TRUCK LINE, INC.                 | 894,990   |
| PORTER TRANSFER CO., INC.              | 48,440    |
| PORTLAND EXPRESS, INC.                 | 56,030    |
| ROY POWELL TRUCKING, INC.              | 1,300     |
| POWELL TRUCKING                        | 50,000    |
| PRICE-BASS COMPANY, INC.               | EXEMPT    |
| PRINTCO ENTERPRISES, INC.              | 29,270    |
| PRODUCERS TRANSPORT COMPANY            | EXEMPT    |
| PROFESSIONAL DRIVER SERVICES, INC.     | 45,390    |
| PURDY BROS. TRUCKING CO., INC.         | 83,020    |
| F. PAUL PURDY                          | 14,900    |
| PURDLATOR COURIER CORPORATION          | 1,251,520 |
| Q. S. STORAGE & TRANSFER COMPANY       | 26,960    |
| QUALITY MOVING & STORAGE               | 2,160     |
| QUALITY OPERATION, INC.                | 4,500     |
| QUICK TRANSPORTATION, INC.             | 7,400     |
| QUICKSILVER TRANSPORTATION, INC.       | 130,560   |
| K.B. CARRIERS, INC.                    | 10,190    |

### TRUCK COMPANIES

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|                                           |           |
|-------------------------------------------|-----------|
| R.C.A. TRUCK LINES, INC.                  | 32,530    |
| R & C ENTERPRISES                         | 82,690    |
| R & D CARTAGE, INC.                       | 1,950     |
| R.D. & G. TRUCKING                        | 14,780    |
| RPD, INC.                                 | 42,970    |
| RTC TRANSPORTATION, INC.                  | 1,231,410 |
| RABBIT TRANSIT, INC.                      | 13,510    |
| RAJOR, INC.                               | 24,830    |
| RANGER NATIONWIDE, INC.                   | 842,660   |
| RAMSEY TRUCKING, INC.                     | 62,460    |
| REBEL MOTOR FREIGHT, INC.                 | 314,370   |
| RED ARROW DELIVERY SERVICE CO., INC.      | 183,200   |
| REEVES TRANSPORTATION COMPANY             | 7,220     |
| REFRIGERATED INTERNATIONAL CARGO          | 52,800    |
| RENNER'S EXPRESS, INC.                    | 27,320    |
| REYNOLDS MOBILE HOME SERVICE              | 5,130     |
| RIDDLE TRUCKING COMPANY                   | 42,400    |
| RIGGS, INC.                               | 159,750   |
| RIVER CITY TRANSPORTATION, INC.           | EXEMPT    |
| ROAD COMMERCE CORPORATION                 | EXEMPT    |
| ROADWAY EXPRESS, INC.                     | 6,725,230 |
| ROBERTS CARRIER CORPORATION               | 209,910   |
| ROBERTS & OAKE, INC.                      | 63,670    |
| ROBINSON FREIGHT LINES                    | EXEMPT    |
| THE ROBINSON FREIGHT LINES, INC.          | 37,700    |
| ROBINSON TRUCK LINE, INC.                 | 19,280    |
| I. FRED ROGERS TRUCKING CO., INC.         | 16,030    |
| RON'S MOBILE HOME SERVICE                 | 7,130     |
| JOHN C. ROSS TRUCKING COMPANY             | 63,320    |
| WARNER A. ROSS                            | 37,090    |
| RUAN TRANSPORT CORPORATION                | EXEMPT    |
| DAVID L. RUDD TRUCKING, INC.              | 23,960    |
| RUDDOLPH TRANSFER & STORAGE COMPANY, INC. | 160,050   |
| JIM L. RUSHING                            | 4,680     |
| RUSS TRANSPORT, INC.                      | 695,590   |
| S.P. RUTHERFORD, TRANSFER                 | 19,010    |
| KYDER/P.I.E. NATIONWIDE, INC.             | 4,901,470 |
| S & D TRUCKING COMPANY, INC.              | 86,840    |
| S.E.S. TRUCKING, INC.                     | 3,780     |
| SFZ TRANSPORTATION, INC.                  | 10,820    |
| S & W FREIGHT LINES, INC.                 | 52,720    |
| SAIA MOTOR FREIGHT LINE, INC.             | 405,800   |
| SANDERS TRANSFER & STORAGE COMPANY, INC.  | 36,470    |
| WILEY SANDERS TRUCK LINES, INC.           | 108,780   |
| THE SANTA FE TRAIL TRANSPORTATION CO.     | 4,330     |
| SARTAIN TRUCK LINE, INC.                  | 76,110    |
| SATHER TRUCKING CORPORATION               | 107,600   |
| SAUNDERS CARRIERS, INC.                   | 394,390   |
| SAWYER TRANSPORT, INC.                    | EXEMPT    |
| SCENIC CITY TRANSPORT                     | 4,680     |
| DALE SCHELER TRUCKING                     | EXEMPT    |
| SCHILLI MOTOR LINES, INC.                 | 207,160   |
| M. SCHLESSINGER TRUCKING CO., INC.        | 480       |
| STEVE SCHRANZ TRUCKING, INC.              | 36,390    |
| SCHRECKER MOVING & STORAGE, INC.          | 31,060    |
| SCHWERMAN TRUCKING COMPANY                | 196,500   |

# TRUCK COMPANIES

|                                        |           |
|----------------------------------------|-----------|
| SCOTT TRUCKING COMPANY                 | 3,030     |
| SEASON-ALL TRANSPORTATION COMPANY      | EXEMPT    |
| SERVICE TRANSPORT, INC.                | 386,180   |
| SERVICE TRUCKING COMPANY, INC.         | 10,110    |
| SERVICWAY MOTOR FREIGHT, INC.          | 36,670    |
| SEVEN WHEELS INC.                      | 180,120   |
| SHAFFER TRUCKING COMPANY, INC.         | EXEMPT    |
| ROBERT J. SHANKEL                      | 950       |
| SHARP TRANSPORT, INC.                  | 50,180    |
| SHARRON MOTOR LINES, INC.              | 3,680     |
| SHEARON TRUCKING                       | 15,630    |
| SHELBYVILLE EXPRESS, INC.              | 59,950    |
| J. A. SHELTON TRANSFER COMPANY         | 5,850     |
| SHIPPER'S EXPRESS, INC.                | 11,270    |
| WALTER SHORT AGENCY, INC.              | 53,980    |
| JAMES SHOTTS                           | 900       |
| SHRUM BROS. TRUCKING                   | 510       |
| SIGNAL DELIVERY SERVICE, INC.          | 767,650   |
| SILICA TRANSPORT, INC.                 | EXEMPT    |
| SILVER FLEET EXPRESS, INC.             | 172,690   |
| SKYLINE TRANSPORTATION, INC.           | 276,700   |
| SMITH & ATKISSON TRUCKING COMPANY      | 33,000    |
| JAMES L. SMITH TRUCKING COMPANY        | 9,110     |
| L. G. SMITH & SONS                     | EXEMPT    |
| N. E. SMITH COMPANY, INC.              | 1,890     |
| SMITH'S TRANSFER CORPORATION           | 4,124,520 |
| SMITHVILLE FREIGHT LINES, INC.         | 43,390    |
| SMOKEY TRUCKING, INC.                  | 4,400     |
| SMYTKA TRANSPORTATION                  | 720       |
| SORRELS TRUCKING                       | 7,660     |
| SOUTHEASTERN SALES & DESIGNS, INC.     | EXEMPT    |
| SOUTHEASTERN WAREHOUSING & DIST. CORP. | 2,740     |
| SOUTHERN FREIGHTWAYS, INC.             | 720       |
| SOUTHERN LEASING COMPANY, INC.         | 36,110    |
| SOUTHERN PACKAGING & STORAGE CO., INC. | 29,580    |
| SOUTHERN REFRIGERATED CARRIERS, INC.   | 50,550    |
| SOUTHERN REGION MOTOR TRANSPORT, INC.  | 6,815     |
| SOUTHERN TRUCKING CORPORATION          | 51,570    |
| SOUTHLAND EXPRESS, INC.                | 9,800     |
| SOUTH WEST LEASING, INC.               | 10,260    |
| SOUTHWEST MOTOR FREIGHT                | 585,320   |
| SPARTAN EXPRESS, INC.                  | 455,590   |
| SPECTOR RED BALL, INC.                 | EXEMPT    |
| SPRINT, INCORPORATED                   | 1,000     |
| THE SQUAW TRANSIT COMPANY              | 8,260     |
| STANDARD TRUCKING CO.                  | 17,400    |
| STANFILL'S LIQUID FERTILIZER CO., INC. | 3,750     |
| STANLEY ENTERPRISES                    | 2,350     |
| STAR TRANSPORTATION, INC.              | 87,370    |
| STATELINE SYSTEMS, INC.                | 34,510    |
| STEPHENS TRUCK LINE, INC.              | 76,650    |
| STEVECO, INC.                          | 17,920    |
| FREDDIE STEWARD TRUCKING               | EXEMPT    |
| STILL TRANSFER COMPANY, INC.           | 43,810    |
| STONES RIVER TRUCKING                  | 6,450     |
| STREET TRANSFER COMPANY, INC.          | 121,260   |

### TRUCK COMPANIES

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|                                       |           |
|---------------------------------------|-----------|
| CARL SUBLEK TRUCKING, INC.            | 113,190   |
| SUELZER MOVING & STORAGE, INC.        | 17,630    |
| SULLIVAN FREIGHT LINES, INC.          | 135,690   |
| SUPER TRUCK LINES, INC.               | EXEMPT    |
| SUPERIOR FORWARDING COMPANY, INC.     | 30,410    |
| MARVIN SWAFFORD                       | 7,720     |
| SWAIN & SONS TRANSPORTS, INC.         | 118,730   |
| SWING TRANSPORT, INC.                 | 48,710    |
| SYSTEM 81 EXPRESS, INC.               | 349,750   |
| T F EXPRESS, INC.                     | 20,530    |
| T & R TRUCKING                        | 19,650    |
| TSC EXPRESS COMPANY                   | 267,900   |
| TABLOID SHIPPERS, INC.                | 18,570    |
| TALLMAN TRANSPORT, INC.               | 7,200     |
| TANK TRANSPORTS                       | 148,290   |
| SAM TANKSLEY TRUCKING, INC.           | 298,050   |
| TANKSLEY TRANSFER COMPANY             | 159,170   |
| TART'S MOBILE HOME SERVICE            | 2,810     |
| TATE TRANSPORTATION, INC.             | EXEMPT    |
| C. W. TAYLOR TRUCKING INC.            | EXEMPT    |
| TAYLOR TRUCK LINE                     | 21,670    |
| TENNESSEE CARTAGE COMPANY, INC.       | 242,470   |
| TENNESSEE EXPRESS, INC.               | 19,340    |
| TENNESSEE MOBILE HOME TRANSPORT, INC. | EXEMPT    |
| TENNESSEE OHIO EXPRESS, INC.          | 18,950    |
| TENNESSEE STEEL HAULERS, INC.         | 189,720   |
| TENNESSEE TEXAS EXPRESS, INC.         | 24,430    |
| TENNESSEE TRUCK LINES, INC.           | 174,130   |
| TENNESSEE TRUCKING, INC.              | 1,990     |
| TENNESSEE WESTERN LINES               | 580       |
| TEXAS OKLAHOMA EXPRESS, INC.          | 5,200     |
| RAY THOMPSON MOVING & STORAGE, INC.   | 72,200    |
| STEVE D. THOMPSON TRUCKING, INC.      | 28,740    |
| THOMPSON TRUCK LINES, INC.            | 14,230    |
| THREE RIVERS TRUCKING, INC.           | 31,810    |
| THROUGH TRANSPORTATION, INC.          | 28,030    |
| THUNDERBIRD MOTOR FREIGHT LINES, INC. | 58,630    |
| THURSTON MOTOR LINES, INC.            | 1,175,620 |
| TIKO TRANSPORTATION CO., INC.         | 13,170    |
| TILFORD TRUCKING, INC.                | 28,620    |
| TOMBIGEE TRANSPORT CORPORATION        | 36,400    |
| TOTAL TRANSPORT, INC.                 | EXEMPT    |
| TOWRY ENTERPRISES, INC.               | 24,480    |
| TRADING POST                          | EXEMPT    |
| TRANS AMERICA SYSTEMS, INC. .         | 65,210    |
| TRANS-CARRIERS, INC.                  | 61,030    |
| TRANS-NATIONAL TRUCK, INC.            | 339,300   |
| TRANSCON LINES                        | 1,216,010 |
| TRANSPORT SERVICE COMPANY             | 260,500   |
| TRANSUS INC.                          | 445,350   |
| TRANS STAR OF TENNESSEE, INC.         | 32,500    |
| TRI-CITY TRUCKS & EQUIPMENT, INC.     | 36,880    |
| TRI-CITY TRUCKING                     | 14,420    |
| TRI-COUNTY MOVING & STORAGE CO., INC. | 960       |
| TRI-STATE EXPRESS, INC.               | 22,700    |
| TRI-STATE MOTOR TRANSIT COMPANY       | 376,200   |

## TRUCK COMPANIES

|                                           |           |
|-------------------------------------------|-----------|
| TRICITY TRANSPORT COMPANY                 | 22,240    |
| KEN TRIPLETT HAULING SERVICE              | 1,510     |
| TRUCK TRAIN TRANSFER, INC.                | 36,010    |
| TRUCKIN TRANSPORT, INC.                   | 3,610     |
| TUCKER FREIGHT LINES, INC.                | EXEMPT    |
| TULLAHOMA FREIGHT COMPANY, INC.           | 43,410    |
| TURNER EXPEDITING SERVICE                 | 15,300    |
| W. L. TURNER TRUCKING, INC.               | 19,720    |
| UNR FREIGHT, INC.                         | 30,630    |
| U.S. TRANSPORTATION SYSTEMS, INC.         | 34,740    |
| U.S.S.C. TRANSPORTATION CORPORATION       | 22,340    |
| UNITED EXPKSS                             | 125,150   |
| UNITED PARCEL SERVICE, INC.               | 6,563,630 |
| UNITED VAN LINES, INC.                    | 423,040   |
| UPPER CUMBERLAND FREIGHT, INC.            | 69,900    |
| VAUGHN TRUCKING, INC.                     | 7,220     |
| VENTURE EXPRESS, INC.                     | 223,060   |
| VICTORY VAN LINES, INC.                   | 16,600    |
| VIKING FREIGHT SYSTEM, INC.               | 11,430    |
| VIRGINIA-CAROLINA FREIGHT LINES, INC.     | 84,020    |
| VOLUNTEER EXPRESS, INC.                   | 103,440   |
| WMC, WEST-MORRIS CORPORATION              | 1,060     |
| W.T.S. INC.                               | 9,480     |
| W & W TRUCKING, INC.                      | 5,850     |
| WACO TRUCKING CO.                         | 4,210     |
| WAGNER FREIGHT LINES, INC.                | 94,120    |
| WAGNER MOVING & STORAGE, INC.             | 1,000     |
| WAGON WHEEL FREIGHT INC.                  | 8,680     |
| B. F. WALKER, INC.                        | 56,480    |
| WARD CARTAGE & WAREHOUSING, INC.          | 5,020     |
| WARNACO TRUCKING CORP.                    | 24,090    |
| WARREN COUNTY FREIGHT LINE, INC.          | 129,840   |
| WASTE DISPOSAL, INC.                      | 243,960   |
| WASTE MANAGEMENT OF TENNESSEE             | 8,140     |
| WATKINS MOTOR LINES, INC.                 | 184,070   |
| ELLIS WATSON MOVING & STORAGE COMPANY     | 3,130     |
| WATSON MOVING & STORAGE COMPANY, INC.     | 3,050     |
| WEAVER TRANSPORT, INC.                    | 67,630    |
| WELLS FARGO ARMORED SERVICE CORPORATION   | 216,550   |
| WEST NASHVILLE WRECKER                    | 77,710    |
| WESTERN-COMMERCIAL TRANSPORT OF ILL, INC. | 44,560    |
| WESTERN EXPRESS                           | EXEMPT    |
| WESTERN TRANSFER & STORAGE, INC.          | 13,890    |
| WHARTON TRANSPORT CORPORATION             | 86,260    |
| WHATLEY-WHITE, INC.                       | 106,660   |
| WHEATON VAN LINES, INC.                   | 129,770   |
| WHITAKER TRANSPORTATION CO., INC.         | 22,470    |
| WHITE MOVING COMPANY                      | 620       |
| ROY WIDENER MOTOR LINES, INC.             | 421,680   |
| CHARLES H. WILLIAMS TRUCKING CO., INC.    | 46,490    |
| THE STACY WILLIAMS COMPANY, INC.          | 29,850    |
| WILLIAMS TRANSPORT                        | 4,470     |
| WINDER'S WRECKER SERVICE COMPANY          | 14,440    |
| JIMMY T. WOOD                             | 110,710   |
| WOOD TRANSPORTATION SERVICES, INC.        | EXEMPT    |
| WOODS WRECKER SERVICE                     | 2,940     |

### TRUCK COMPANIES

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|                              |           |
|------------------------------|-----------|
| WOODARD TRUCKING COMPANY     | 20,640    |
| WOODLINE MOTOR FREIGHT, INC. | EXEMPT    |
| WOOTEN TRANSPORTS, INC.      | 285,240   |
| YELLOW FREIGHT SYSTEM, INC.  | 2,592,760 |
| YOST RENTAL COMPANY          | 5,780     |

TRUCK COMPANIES

TOTAL

\$ 115,562,539

### MOBILPHONE COMPANIES

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|                                  |           |
|----------------------------------|-----------|
| AIKSIGNAL INTERNATIONAL, INC.    | 303,440   |
| COMMUNICATIONS ELECTRONICS       | 32,310    |
| JACKSON MOBILPHONE COMPANY, INC. | 154,140   |
| MOBILECOMM OF MEMPHIS, INC.      | 510,450   |
| PAGE-A-PHONE                     | 22,330    |
| PAT'S MOBILPHONE, INC.           | 116,040   |
| PROSPECT COMMUNICATIONS          | 38,500    |
| RADIO CALL COMPANY               | 189,950   |
| SOUTHEAST MOBILPHONE, INC.       | 880,160   |
| TELPAGE OF NASHVILLE, INC.       | 1,512,360 |
| TELPAGE OF TENNESSEE, INC.       | 604,110   |

MOBILPHONE COMPANIES

TOTAL

\$ 4,363,790

### PRIVATE CAR COMPANIES

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|                                 |         |
|---------------------------------|---------|
| ADM TRANSPORTATION COMPANY      | 426,050 |
| ASARCO, INC.                    | 1,440   |
| AVCO AEROSTRUCTURES DIVISION    | 24,070  |
| ABBOTT LABS                     | 28,890  |
| AGRI FINANCIAL SERVICES, INC.   | 161,820 |
| AGRICO CHEMICAL COMPANY         | 3,040   |
| AIR PRODUCTS & CHEMICALS, INC.  | 21,470  |
| AIRCO INDUSTRIAL GASES          | 10,000  |
| ALLIED CHEMICAL CANADA, LIMITED | 1,150   |
| ALLIED CORPORATION              | 134,660 |
| ALUMINUM COMPANY OF AMERICA     | EXEMPT  |
| AMAX CHEMICAL CORPORATION       | 960     |
| AMERICAN COLLOID COMPANY        | 2,670   |
| AMOCO CHEMICALS CORPORATION     | 384,890 |
| AMOCO MINERALS COMPANY          | 156,980 |
| AMOCO OIL COMPANY               | 380,420 |
| AMSTAR CORPORATION              | 4,300   |
| THE ANDERSONS                   | 970     |
| APEX TANK CAR LINE              | 1,160   |
| ARCO CHEMICAL COMPANY           | 20,840  |
| ARKANSAS CHEMICALS, INC.        | 2,460   |
| THE BABCOCK & WILCOX COMPANY    | 2,190   |
| BADEN INVESTMENT COMPANY        | EXEMPT  |
| BADISCHE CORPORATION            | 23,190  |
| BANKERS TRUST LESSOR, TRUSTEE   | 12,300  |
| BEKER INDUSTRIES CORPORATION    | EXEMPT  |
| BENNETT LUMBER PRODUCTS, INC.   | 4,220   |
| BERWICK FORGE AND FABRICATING   | 7,870   |
| BIG THREE INDUSTRIES, INC.      | 2,510   |
| BLUE DIAMOND COAL COMPANY       | 55,400  |

## PRIVATE CAR COMPANIES

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|                                       |           |
|---------------------------------------|-----------|
| THE BOEING COMPANY                    | 7,980     |
| RONALD L. BOOTHMAN REMAINDER TRUST    | 3,920     |
| BORDEN CHEMICAL                       | 217,740   |
| BRAE CORPORATION                      | 101,390   |
| CGTX, INC.                            | 153,560   |
| CITGO PETROLEUM CORPORATION           | 12,400    |
| C & T REFINERY, INC.                  | 36,110    |
| CABOT CORPORATION                     | 37,550    |
| CALIFORNIA CONTEMPORARY, INC.         | EXEMPT    |
| CALIFORNIA RAILCAR CORPORATION        | 6,270     |
| CANTERRA ENERGY LTD.                  | 5,450     |
| CARGILL, INC.                         | 24,050    |
| CARPENTER CHEMICAL COMPANY            | 6,100     |
| CASTLE CAPITAL CORPORATION            | 1,480     |
| CELTRAN, INC.                         | 158,500   |
| CENTRAL TRANSPORTATION COMPANY, INC.  | 870       |
| CHEMPLEX COMPANY                      | 19,290    |
| CHEVRON U.S.A. INC.                   | 221,970   |
| CHICAGO FREIGHT CAR LEASING COMPANY   | 58,040    |
| CITIES SERVICE OIL AND GAS COMPANY    | 9,480     |
| CITY OF LAKELAND                      | 359,460   |
| COCA-COLA USA                         | 78,120    |
| COLUMBIA NITROGEN CORPORATION         | 1,520     |
| COLUMBIAN CHEMICALS COMPANY           | 55,370    |
| COMMERCIAL PLASTICS SYSTEMS, INC.     | EXEMPT    |
| THE COMMONWEALTH PLAN, INC.           | 1,000     |
| CONOCO, INC.                          | 22,080    |
| CONTINENTAL CARBON COMPANY            | 3,410     |
| CONTINENTAL TANK CAR CORPORATION      | 1,170     |
| THE CORINTH & COUNCE RAILROAD COMPANY | 619,640   |
| THE CROPHATE COMPANY                  | 18,600    |
| CRYSTAL CAR LINE                      | 34,750    |
| DARLING & COMPANY                     | 380       |
| DELTA TANK LINE COMPANY               | 720       |
| DEPENDABLE PROPERTIES, INC.           | 3,270     |
| DIAMOND SHAMROCK CHEMICALS COMPANY    | 15,680    |
| THE DOW CHEMICAL COMPANY              | 368,130   |
| DRESSER LEASING CORPORATION           | 9,000     |
| LOUIS DREYFUS CORPORATION             | 9,240     |
| E. I. DUPONT DE NEMOURS & COMPANY     | 456,690   |
| ELECTRIC FUELS CORPORATION            | 798,180   |
| ESTECH GENERAL CHEMICALS CORPORATION  | EXEMPT    |
| ETHYL CORPORATION                     | 53,810    |
| ETHYL PETROLEUM ADDITIVES, INC.       | 4,980     |
| EVANS RAILCAR LEASING COMPANY         | 216,610   |
| EXXON CORPORATION                     | 321,210   |
| FMC CORPORATION                       | 16,400    |
| FARMERS COOPERATIVE COMPANY           | 15,860    |
| FARMLAND INDUSTRIES, INC.             | 45,350    |
| FORMOSA PLASTICS CORPORATION, USA     | 65,610    |
| FREEMAN GAS OF NORTH CAROLINA, INC.   | 1,390     |
| FRUIT GROWERS EXPRESS COMPANY         | 419,180   |
| GAINESVILLE REGIONAL UTILITIES        | 61,760    |
| GATX CORPORATION                      | 4,360,340 |
| GATX/GLC LEASING CORPORATION          | 130,470   |
| GLNX CORPORATION                      | 15,980    |

## PRIVATE CAR COMPANIES

|                                         |         |
|-----------------------------------------|---------|
| GWI LEASING                             | 380     |
| GENERAL ELECTRIC COMPANY                | 2,950   |
| GEORGIA-PACIFIC CORPORATION             | 50,810  |
| GEORGIA-PACIFIC CORPORATION             | 2,190   |
| GEORGIA-PACIFIC CORPORATION             | 14,690  |
| GEORGIA POWER COMPANY                   | 946,510 |
| B. F. GOODRICH CO.                      | 33,620  |
| GOODYEAR TIRE & RUBBER COMPANY          | 2,600   |
| GREAT LAKES CARBON CORP.                | 319,740 |
| GREAT LAKES CHEMICAL CORPORATION        | EXEMPT  |
| GREENBRIER LEASING CORPORATION          | 42,600  |
| GREENLEASE COMPANY                      | 940     |
| GULF COAST GRAIN, INC.                  | 160,160 |
| GULF CORPORATION                        | 181,910 |
| WALTER HAFFNER COMPANY                  | 4,890   |
| HALLIBURTON COMPANY                     | 1,300   |
| HARVEST STATES COOPERATIVE              | 1,080   |
| HEAD-ON COLLISION LINE                  | 1,300   |
| MERCULES, INC.                          | 5,620   |
| HIMONT U.S.A., INC.                     | 28,420  |
| J. M. HUBER CORPORATION                 | 37,740  |
| HUNTSMAN CHEMICAL CORPORATION           | 3,760   |
| ICI AMERICAS INC.                       | EXEMPT  |
| IESX CORP.                              | EXEMPT  |
| INDIANA FARM BUREAU                     | 37,980  |
| INTERAIL, INC.                          | 6,160   |
| INTERNATIONAL MINERALS & CHEMICAL CORP. | 52,110  |
| ITEL RAIL CORPORATION                   | 19,110  |
| KELLOGG COMPANY                         | 870     |
| KENNECOTT CORPORATION                   | 1,450   |
| KENX ASSOCIATES                         | 9,460   |
| KERR-MCGEE CHEMICAL CORPORATION         | 2,610   |
| KIDD CREEK MINES LTD.                   | 11,110  |
| KOPPERS COMPANY, INC.                   | 64,400  |
| LAMCO, INC.                             | 66,590  |
| ELI LILLY & COMPANY                     | 93,890  |
| LINCOLN GRAIN, INC.                     | 920     |
| LIQUID CARBONIC CORPORATION             | EXEMPT  |
| LIQUID SUGARS, INC.                     | 1,520   |
| MBF INDUSTRIES INC.                     | 41,210  |
| M.H.C. INC.                             | 133,160 |
| MALLARD TRANSPORTATION COMPANY          | 3,850   |
| MARTIN GAS SALES, INC.                  | 2,950   |
| MAXTON OIL & FERTILIZER COMPANY         | 69,230  |
| J. C. MCCANLESS                         | 5,520   |
| MERCHANTS INVESTMENT CO.                | 2,460   |
| MID-AM EQUIPMENT, INC.                  | 990     |
| MID SOUTH MILLING CO., INC.             | 14,160  |
| MIDWEST ENERGY SERVICES COMPANY         | 12,130  |
| MILE-HIGH RAILCAR LEASING, INC.         | 5,100   |
| MISSISSIPPI POWER COMPANY               | 19,710  |
| MOBIL OIL CORPORATION                   | 98,690  |
| MONSANTO COMPANY                        | 230,560 |
| MORRISON-QUIRK GRAIN CORPORATION        | EXEMPT  |
| MORTON SALT COMPANY                     | 8,810   |
| NEBRASKA PUBLIC POWER DISTRICT          | 52,640  |

## PRIVATE CAR COMPANIES

|                                          |           |
|------------------------------------------|-----------|
| NORTH AMERICAN CAR CORPORATION           | 1,651,040 |
| NORTHERN PETROCHEMICAL COMPANY           | 100,310   |
| OCCIDENTAL CHEMICAL CORPORATION          | 65,130    |
| OCCIDENTAL CHEMICAL AGRICULTURAL PRODS.  | 176,710   |
| OLIN CORPORATION                         | 291,260   |
| ONEIDA & WESTERN TRANSPORTATION COMPANY  | 257,550   |
| PLM, INC.                                | 253,080   |
| PMA TRANSPORTATION CORPORATION           | 3,830     |
| PPG INDUSTRIES, INC.                     | 102,020   |
| PACIFIC FRUIT EXPRESS COMPANY            | EXEMPT    |
| PACIFIC STATES RAILCAR COMPANY           | 5,000     |
| PARGAS, INC.                             | 17,510    |
| PENNWALT CARRIERS CORPORATION            | 2,240     |
| PENNZOIL SULPHUR COMPANY                 | 10,500    |
| PETROLANE GAS SERVICE, INC.              | 3,230     |
| PHILLIPS PETROLEUM COMPANY               | 238,230   |
| PILLSBURY COMPANY                        | 19,420    |
| POLYSAR, INC.                            | 5,120     |
| PULLMAN LEASING COMPANY                  | 833,770   |
| PYROFAX GAS CORPORATION                  | EXEMPT    |
| QUAKER STATE OIL REFINING CORPORATION    | 950       |
| RSTX, INC.                               | 4,230     |
| RAILBOX COMPANY                          | 1,679,640 |
| RAILGON COMPANY                          | 473,420   |
| RAILROAD CAR MANAGEMENT CO., INC.        | 4,120     |
| RALSTON PURINA COMPANY                   | 14,800    |
| REAGENT CHEMICAL & RESEARCH, INC.        | 30,560    |
| RELCO TANK LINE                          | 13,350    |
| REX RAILWAYS, INC.                       | 19,100    |
| REYNOLDS METALS COMPANY                  | 7,400     |
| SID RICHARDSON CARBON & GASOLINE COMPANY | 14,990    |
| RICHMOND LEASING COMPANY                 | 953,840   |
| RICHMOND RAIL EQUIPMENT LEASING COMPANY  | 14,440    |
| SANDERSVILLE LEASING COMPANY             | 9,900     |
| SAZ TRANSPORTATION COMPANY               | 940       |
| SGA LEASING COMPANY                      | 4,690     |
| SCOLAR GRAIN CO., INC.                   | 5,850     |
| SEMINOLE ELECTRIC COOPERATIVE, INC.      | EXEMPT    |
| SHELL OIL COMPANY                        | 685,540   |
| SHINTECH, INC.                           | 9,450     |
| ROBERT L. SHIPP                          | EXEMPT    |
| SHIPPERS CAR LINE DIVISION               | 2,020,550 |
| WILLIAM G. SIMON                         | 2,670     |
| SOLTEX POLYMER CORPORATION               | 77,030    |
| SOUTH CAROLINA PUBLIC SERVICE AUTHORITY  | 217,540   |
| SOUTH EAST COAL COMPANY, INC.            | EXEMPT    |
| SOUTH MISSISSIPPI ELECTRIC POWER ASSOC.  | 326,230   |
| SOUTHERN REGION INDUSTRIAL REALTY, INC.  | 2,800     |
| STAUFFER CHEMICAL COMPANY                | 66,060    |
| SUN REFINING AND MARKETING COMPANY       | 9,060     |
| TAMAK TRANSPORTATION CORPORATION         | 2,670     |
| TANCO TRANSPORTATION CORPORATION         | 3,170     |
| TENNESSEE EASTMAN COMPANY                | 555,420   |
| TERMINAL GRAIN CORPORATION               | EXEMPT    |
| TEXACO CHEMICAL CO.                      | 16,400    |
| TEXASGULF, INC.                          | 286,820   |

## PRIVATE CAR COMPANIES

|                                           |           |
|-------------------------------------------|-----------|
| TRAILER TRAIN COMPANY                     | 2,765,630 |
| TRANSPORTATION CORPORATION OF AMERICA     | 137,480   |
| TRANSPORTATION EQUIPMENT INC.             | 2,020     |
| TRINITAS CORPORATION                      | 790       |
| TRINITY INDUSTRIES LEASING COMPANY        | 202,050   |
| TRINITY RAILCAR LEASING CORPORATION       | 131,010   |
| TROPICANA PRODUCTS SALES, INC.            | EXEMPT    |
| UTLX INTERNATIONAL                        | 49,600    |
| U. S. INDUSTRIAL CHEMICALS COMPANY        | 7,550     |
| U. S. STEEL MINING CO., INC.              | 225,990   |
| UNION CARBIDE CORPORATION                 | 387,700   |
| UNION ELECTRIC COMPANY                    | 73,860    |
| UNION TANK CAR COMPANY                    | 1,442,190 |
| UNITED EQUIPMENT LEASING ASSOCIATES       | 104,620   |
| UNITED STATES LEASING INTERNATIONAL, INC. | 9,770     |
| UNITED STATES RAIL SERVICES, INC.         | 228,620   |
| VERNON WAREHOUSE COMPANY                  | 960       |
| VIRGINIA CHEMICALS, INC.                  | 14,840    |
| VISTA CHEMICAL CO.                        | 151,690   |
| VOLUNTEER TRAILBLAZERS, INC.              | 2,240     |
| VULCAN MATERIALS CO. - CHEMICALS DIV.     | 68,520    |
| VULCAN MATERIALS COMPANY - METALS DIV.    | EXEMPT    |
| HIRAM WALKER & SONS, INC.                 | 790       |
| WEST CENTRAL COOPERATIVE                  | 2,840     |
| WESTINGHOUSE ELECTRIC CORPORATION         | 21,900    |
| WESTVACO CORPORATION                      | 4,380     |
| WEYERHAEUSER COMPANY                      | 3,870     |
| WISCONSIN ELECTRIC POWER CO.              | 1,130     |
| WISCONSIN & SOUTHERN LEASING CO.          | 17,340    |
| XTRA, INC.                                | 176,810   |
| ZIP TRANSPORTATION COMPANY, INC.          | 12,670    |

PRIVATE CAR COMPANIES

TOTAL

\$ 32,274,430

## PIPELINE COMPANIES

|                                        |            |
|----------------------------------------|------------|
| ANR PIPELINE COMPANY                   | 17,146,590 |
| ALABAMA-TENNESSEE NATURAL GAS COMPANY  | 152,820    |
| AMOCO PIPELINE COMPANY                 | 6,220,140  |
| ARKANSAS LOUISIANA GAS COMPANY         | 148,050    |
| CAPLINE SYSTEM                         | 8,216,800  |
| COLONIAL PIPELINE COMPANY              | 16,695,730 |
| COLUMBIA GULF TRANSMISSION COMPANY     | 18,958,490 |
| CUMBERLAND NATURAL GAS CORP.           | EXEMPT     |
| EAST TENNESSEE NATURAL GAS COMPANY     | 18,212,920 |
| MID-VALLEY PIPELINE COMPANY            | 2,950,830  |
| MIDWESTERN GAS TRANSMISSION COMPANY    | 567,150    |
| PLANTATION PIPE LINE COMPANY           | 1,179,270  |
| SOUTHERN NATURAL GAS COMPANY           | 143,140    |
| TENNESSEE GAS PIPELINE COMPANY         | 28,407,850 |
| TEXAS EASTERN TRANSMISSION CORPORATION | 16,357,320 |
| TEXAS GAS TRANSMISSION CORPORATION     | 13,019,500 |
| TRUNKLINE GAS COMPANY                  | 6,626,600  |

PIPELINE COMPANIES

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TOTAL

\$ 155,203,200

POWER TRANSMISSION COMPANIES

|                           |            |
|---------------------------|------------|
| APPALACHIAN POWER COMPANY | 11,738,670 |
| GEORGIA POWER COMPANY     | 37,740     |
| TAPOCO, INC.              | 4,855,950  |

|                              |       |    |            |
|------------------------------|-------|----|------------|
| POWER TRANSMISSION COMPANIES | TOTAL | \$ | 16,632,360 |
|------------------------------|-------|----|------------|

RAILROAD COMPANIES

|                                          |            |
|------------------------------------------|------------|
| THE ALABAMA, GREAT SOUTHERN RAILROAD CO. | 2,168,750  |
| ARK. & MEMPHIS RLWY. BRIDGE & TERM. CO.  | 937,420    |
| BURLINGTON NORTHERN RAILROAD CO.         | 2,798,530  |
| CANEY FORK & WESTERN RAILROAD            | 66,760     |
| CENTRAL OF GEORGIA RAILROAD COMPANY      | 451,100    |
| CHATTANOOGA STATION COMPANY              | 38,170     |
| CHATTANOOGA TERMINAL RAILWAY COMPANY     | EXEMPT     |
| CINCINNATI, NEW ORLEANS & TEXAS PAC. Rwy | 28,183,555 |
| THE CORINTH & COUNCE RAILROAD COMPANY    | 690,460    |
| EAST TENNESSEE RAILWAY CORPORATION       | 273,420    |
| ILLINOIS CENTRAL GULF RAILROAD COMPANY   | 7,734,284  |
| MISSOURI PACIFIC RAILROAD COMPANY        | 1,769,750  |
| NASHVILLE AND ASHLAND CITY RAILROAD CO.  | 44,390     |
| NATCHEZ TRACE RAILROAD                   | 153,470    |
| ST. LOUIS-SOUTHWESTERN RAILWAY COMPANY   | 158,520    |
| SEABOARD SYSTEM RAILROAD, INC.           | 68,835,776 |
| SOUTHERN RAILWAY COMPANY                 | 43,961,885 |
| TENNESSEE, ALABAMA & GEORGIA RAILWAY CO. | 117,110    |
| TENNESSEE RAILWAY COMPANY                | 1,238,600  |
| TENNKEN RAILROAD CO.                     | 155,910    |

|                    |       |    |             |
|--------------------|-------|----|-------------|
| RAILROAD COMPANIES | TOTAL | \$ | 159,777,860 |
|--------------------|-------|----|-------------|

TELEPHONE COOPERATIVE COMPANIES

|                                          |            |
|------------------------------------------|------------|
| BEN LOMAND RURAL TELEPHONE COOP., INC.   | 14,284,990 |
| BLED SOE TELEPHONE COOPERATIVE CORP.     | 4,447,100  |
| DEKALB TELEPHONE COOPERATIVE, INC.       | 6,024,040  |
| HIGHLAND TELEPHONE COOPERATIVE, INC.     | 6,165,050  |
| NORTH CENTRAL TELEPHONE COOP. CORP.      | 4,343,180  |
| SCOTT COUNTY TELEPHONE COOPERATIVE, INC. | 24,270     |
| SKYLINE TELEPHONE MEMBERSHIP CORP.       | 67,140     |
| TWIN LAKES TELEPHONE COOP. CORPORATION   | 11,228,420 |
| WEST KY. RURAL TELE. COOP. CORP., INC.   | 1,234,900  |
| YORKVILLE TELEPHONE COOPERATIVE, INC.    | 1,034,860  |

|                                 |       |    |            |
|---------------------------------|-------|----|------------|
| TELEPHONE COOPERATIVE COMPANIES | TOTAL | \$ | 48,853,950 |
|---------------------------------|-------|----|------------|

TELEGRAPH COMPANIES

|                                     |           |
|-------------------------------------|-----------|
| THE WESTERN UNION TELEGRAPH COMPANY | 2,547,700 |
|-------------------------------------|-----------|

|                     |       |    |           |
|---------------------|-------|----|-----------|
| TELEGRAPH COMPANIES | TOTAL | \$ | 2,547,700 |
|---------------------|-------|----|-----------|

LONG DIST TELEPHONE COMPANIES

|                                       |           |
|---------------------------------------|-----------|
| ALLNET COMMUNICATION SERVICES, INC.   | 18,620    |
| GTE SPRINT COMMUNICATIONS CORPORATION | 2,026,299 |

LONG DIST TELEPHONE COMPANIES

|                              |           |
|------------------------------|-----------|
| MCI TELECOMMUNICATIONS CORP. | 6,620,470 |
| U.S. TELEPHONE, INC.         | 868,190   |

|                               |       |    |           |
|-------------------------------|-------|----|-----------|
| LONG DIST TELEPHONE COMPANIES | TOTAL | \$ | 9,533,579 |
|-------------------------------|-------|----|-----------|

TELEPHONE COMPANIES

|                                         |             |
|-----------------------------------------|-------------|
| ADAMSVILLE TELEPHONE COMPANY, INC.      | 4,482,290   |
| ALLTEL TENNESSEE, INC.                  | 6,827,060   |
| ARDMORE TELEPHONE COMPANY, INC.         | 627,290     |
| CLAIBORNE TELEPHONE COMPANY             | 2,253,970   |
| CONCORD TELEPHONE EXCHANGE, INC.        | 5,715,000   |
| CROCKETT TELEPHONE COMPANY, INC.        | 2,390,570   |
| ENGLEWOOD TELEPHONE COMPANY, INC.       | 225,500     |
| GENERAL TELEPHONE CO. OF THE SOUTHEAST  | 21,892,120  |
| HUMPHREYS COUNTY TELEPHONE COMPANY      | 605,000     |
| LORETTO TELEPHONE COMPANY, INC.         | 2,626,000   |
| MILLINGTON TELEPHONE COMPANY, INC.      | 6,291,670   |
| DOLTEWAH-COLLEGE DALE TELEPHONE COMPANY | 2,676,240   |
| PEOPLES TELEPHONE COMPANY, INC.         | 739,780     |
| SOUTH CENTRAL BELL TELEPHONE COMPANY    | 790,555,800 |
| TELLICO TELEPHONE COMPANY, INC.         | 1,910,970   |
| TENNESSEE TELEPHONE COMPANY             | 15,651,540  |
| UNITED INTER-MOUNTAIN TELEPHONE COMPANY | 93,687,100  |
| UNITED TELEPHONE COMPANY                | 2,659,050   |
| WEST TENNESSEE TELEPHONE COMPANY, INC.  | 891,440     |

|                     |       |    |             |
|---------------------|-------|----|-------------|
| TELEPHONE COMPANIES | TOTAL | \$ | 962,708,390 |
|---------------------|-------|----|-------------|

WATER & SEWERAGE COMPANIES

|                                      |            |
|--------------------------------------|------------|
| CARTWRIGHT CREEK UTILITY CO., INC.   | 82,610     |
| CHARLES R. CHASE WATER WORKS         | 3,800      |
| FREEMAN WATER COMPANY                | 94,760     |
| FRIENDSHIP WATER COMPANY             | 16,150     |
| HENRY COUNTY WATER COMPANY, INC.     | 275,000    |
| J E T WATERWORKS, INC.               | 144,590    |
| LAKELAND DEVELOPEMENT CORP.          | 72,580     |
| LAKELAND UTILITY COMPANY, INC.       | 84,020     |
| LYNNWOOD UTILITY COMPANY             | 58,580     |
| MOORE'S LANE SEWERAGE COMPANY, INC.  | 195,730    |
| RIVIERA UTILITIES OF TENNESSEE, INC. | 87,630     |
| SEQUATCHIE WATER WORKS               | 9,770      |
| STONEBROOK SEWERAGE SYSTEM           | 100,820    |
| TENNESSEE-AMERICAN WATER COMPANY     | 22,792,150 |
| TENNESSEE WATER SERVICE, INC.        | 81,920     |
| WEST TENNESSEE WATER COMPANY, INC.   | 74,000     |

|                            |       |    |            |
|----------------------------|-------|----|------------|
| WATER & SEWERAGE COMPANIES | TOTAL | \$ | 24,174,110 |
|----------------------------|-------|----|------------|

|                        |  |    |               |
|------------------------|--|----|---------------|
| GRAND TOTAL ASSESSMENT |  | \$ | 1,828,802,969 |
|------------------------|--|----|---------------|

# COUNTY AND CITY DISTRIBUTION

1985 AD VALOREM ASSESSMENTS

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## 1985 ASSESSMENT

### ANDERSON COUNTY

|                |            |               |
|----------------|------------|---------------|
| OUTSIDE        | 9,111,814  |               |
| CLINTON        | 2,497,437  |               |
| LAKE CITY      | 930,258    |               |
| NORRIS         | 944,612    |               |
| OAK RIDGE      | 11,719,610 |               |
| OLIVER SPRINGS | 462,506    |               |
| COUNTY TOTAL   |            | \$ 25,666,237 |

### BEDFORD COUNTY

|              |           |              |
|--------------|-----------|--------------|
| OUTSIDE      | 4,547,860 |              |
| BELL BUCKLE  | 74,629    |              |
| NORMANDY     | 43,082    |              |
| SHELBYVILLE  | 4,493,081 |              |
| WARTRACE     | 357,140   |              |
| COUNTY TOTAL |           | \$ 9,515,792 |

### BENTON COUNTY

|              |           |              |
|--------------|-----------|--------------|
| OUTSIDE      | 2,716,742 |              |
| BIG SANDY    | 275,551   |              |
| CAMDEN       | 1,462,013 |              |
| COUNTY TOTAL |           | \$ 4,454,306 |

### BLEDSON COUNTY

|              |           |              |
|--------------|-----------|--------------|
| OUTSIDE      | 3,836,449 |              |
| PIKEVILLE    | 2,221,552 |              |
| COUNTY TOTAL |           | \$ 6,058,001 |

### BLOUNT COUNTY

|         |           |  |
|---------|-----------|--|
| OUTSIDE | 9,922,263 |  |
|---------|-----------|--|

# COUNTY AND CITY DISTRIBUTION

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## 1985 ASSESSMENT

### BLOUNT COUNTY (CONT)

|              |           |               |
|--------------|-----------|---------------|
| ALCOA        | 4,950,561 |               |
| FRIENDSVILLE | 227,542   |               |
| MARYVILLE    | 2,845,996 |               |
| ROCKFORD     | 45,450    |               |
| TOWNSEND     | 121,368   |               |
| COUNTY TOTAL |           | \$ 18,113,180 |

### BRADLEY COUNTY

|              |           |               |
|--------------|-----------|---------------|
| OUTSIDE      | 6,867,831 |               |
| CHARLESTON   | 595,757   |               |
| CLEVELAND    | 5,090,695 |               |
| COUNTY TOTAL |           | \$ 12,554,283 |

### CAMPBELL COUNTY

|              |            |               |
|--------------|------------|---------------|
| OUTSIDE      | 11,000,006 |               |
| CARYVILLE    | 312,929    |               |
| JACKSBORO    | 220,291    |               |
| JELICO       | 1,292,295  |               |
| LAFOLLETTE   | 3,787,144  |               |
| COUNTY TOTAL |            | \$ 16,612,665 |

### CANNON COUNTY

|              |           |              |
|--------------|-----------|--------------|
| OUTSIDE      | 2,196,818 |              |
| AUBURNTOWN   | 112,104   |              |
| WOODBURY     | 1,126,806 |              |
| COUNTY TOTAL |           | \$ 3,435,728 |

### CARROLL COUNTY

|         |           |  |
|---------|-----------|--|
| OUTSIDE | 3,830,518 |  |
| ATWOOD  | 163,394   |  |

# COUNTY AND CITY DISTRIBUTION

1985 AD VALOREM ASSESSMENTS

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## 1985 ASSESSMENT

### CARROLL COUNTY (CONT)

|                |           |              |
|----------------|-----------|--------------|
| BRUCETON       | 841,886   |              |
| CLARKSBURG     | 76,410    |              |
| HOLLOW ROCK    | 147,442   |              |
| HUNTINGDON     | 1,341,083 |              |
| MCKENZIE       | 989,149   |              |
| MCLEMORESVILLE | 18,378    |              |
| TREZEVANT      | 166,846   |              |
| COUNTY TOTAL   |           | \$ 7,575,106 |

### CARTER COUNTY

|              |           |              |
|--------------|-----------|--------------|
| OUTSIDE      | 3,398,848 |              |
| ELIZABETHTON | 2,453,606 |              |
| JOHNSON CITY | 45,786    |              |
| WATAUGA      | 44,150    |              |
| COUNTY TOTAL |           | \$ 5,942,390 |

### CHEATHAM COUNTY

|                  |           |              |
|------------------|-----------|--------------|
| OUTSIDE          | 7,159,961 |              |
| ASHLAND CITY     | 1,362,273 |              |
| KINGSTON SPRINGS | 98,769    |              |
| PEGRAM           | 195,061   |              |
| COUNTY TOTAL     |           | \$ 8,816,064 |

### CHESTER COUNTY

|               |           |              |
|---------------|-----------|--------------|
| OUTSIDE       | 3,543,182 |              |
| ENVILLE       | 74,627    |              |
| HENDERSON     | 2,121,572 |              |
| MILLEDGEVILLE | 19,848    |              |
| SILERTON      | 271       |              |
| COUNTY TOTAL  |           | \$ 5,759,500 |

### CLAIBORNE COUNTY

|         |    |           |
|---------|----|-----------|
| OUTSIDE | 73 | 8,653,134 |
|---------|----|-----------|

# COUNTY AND CITY DISTRIBUTION

1985 AD VALOREM ASSESSMENTS

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## 1985 ASSESSMENT

### CLAIBORNE COUNTY (CONT)

|                |           |               |
|----------------|-----------|---------------|
| CUMBERLAND GAP | 107,101   |               |
| NEW TAZEWEILL  | 1,326,049 |               |
| TAZEWEILL      | 1,265,021 |               |
| COUNTY TOTAL   |           | \$ 11,351,305 |

### CLAY COUNTY

|              |           |              |
|--------------|-----------|--------------|
| OUTSIDE      | 2,176,654 |              |
| CELINA       | 458,097   |              |
| COUNTY TOTAL |           | \$ 2,634,751 |

### COCKE COUNTY

|               |           |               |
|---------------|-----------|---------------|
| OUTSIDE       | 9,242,128 |               |
| NEWPORT       | 2,858,615 |               |
| PARROTTSVILLE | 10,016    |               |
| COUNTY TOTAL  |           | \$ 12,110,759 |

### COFFEE COUNTY

|              |           |               |
|--------------|-----------|---------------|
| OUTSIDE      | 7,262,432 |               |
| MANCHESTER   | 2,977,653 |               |
| TULLAHOMA    | 3,668,781 |               |
| COUNTY TOTAL |           | \$ 13,908,866 |

### CROCKETT COUNTY

|              |           |              |
|--------------|-----------|--------------|
| OUTSIDE      | 5,295,799 |              |
| ALAMO        | 849,442   |              |
| BELLS        | 612,167   |              |
| FRIENDSHIP   | 475,730   |              |
| GADSDEN      | 170,186   |              |
| MAURY CITY   | 422,128   |              |
| COUNTY TOTAL |           | \$ 7,825,452 |

# COUNTY AND CITY DISTRIBUTION

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## 1985 ASSESSMENT

### CUMBERLAND COUNTY

|               |           |               |
|---------------|-----------|---------------|
| OUTSIDE       | 7,124,210 |               |
| CRAB ORCHARD  | 129,827   |               |
| CROSSVILLE    | 3,438,332 |               |
| PLEASANT HILL | 285,579   |               |
| COUNTY TOTAL  |           | \$ 10,977,948 |

### DAVIDSON COUNTY

|                |             |                |
|----------------|-------------|----------------|
| OUTSIDE        | 43,344,895  |                |
| BELLE MEADE    | 923,041     |                |
| BERRY HILL     | 267,379     |                |
| FOREST HILLS   | 536,800     |                |
| GOODLETTSVILLE | 3,580,835   |                |
| LAKEWOOD       | 263,914     |                |
| NASHVILLE      | 198,022,662 |                |
| OAK HILL       | 530,442     |                |
| RIDGETOP       | 67,440      |                |
| COUNTY TOTAL   |             | \$ 247,537,408 |

### DECATUR COUNTY

|              |           |              |
|--------------|-----------|--------------|
| OUTSIDE      | 2,269,828 |              |
| DECATURVILLE | 279,223   |              |
| PARSONS      | 1,056,312 |              |
| SCOTTS HILL  | 38,716    |              |
| COUNTY TOTAL |           | \$ 3,644,079 |

### DEKALB COUNTY

|              |           |              |
|--------------|-----------|--------------|
| OUTSIDE      | 2,540,816 |              |
| ALEXANDRIA   | 924,001   |              |
| DOWELLTOWN   | 54,880    |              |
| LIBERTY      | 175,233   |              |
| SMITHVILLE   | 1,098,423 |              |
| COUNTY TOTAL |           | \$ 4,793,353 |

# COUNTY AND CITY DISTRIBUTION

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## 1985 ASSESSMENT

### DICKSON COUNTY

|              |           |               |
|--------------|-----------|---------------|
| OUTSIDE      | 5,937,634 |               |
| BURNS        | 68,443    |               |
| CHARLOTTE    | 362,187   |               |
| DICKSON      | 3,207,799 |               |
| SLAYDEN      | 1,506     |               |
| VANLEER      | 194,544   |               |
| WHITE BLUFF  | 658,332   |               |
| COUNTY TOTAL |           | \$ 10,430,445 |

### DYER COUNTY

|              |           |               |
|--------------|-----------|---------------|
| OUTSIDE      | 7,740,081 |               |
| DYERSBURG    | 2,605,251 |               |
| NEWBERN      | 416,078   |               |
| TRIMBLE      | 92,724    |               |
| COUNTY TOTAL |           | \$ 10,854,134 |

### FAYETTE COUNTY

|              |            |               |
|--------------|------------|---------------|
| OUTSIDE      | 14,431,397 |               |
| BRADEN       | 143,799    |               |
| GALLAWAY     | 321,904    |               |
| LAGRANGE     | 233,977    |               |
| MOSCOW       | 475,344    |               |
| OAKLAND      | 115,601    |               |
| PIPERTON     | 791,950    |               |
| ROSSVILLE    | 221,464    |               |
| SOMERVILLE   | 2,012,826  |               |
| WILLISTON    | 90,929     |               |
| COUNTY TOTAL |            | \$ 18,839,191 |

### FENTRESS COUNTY

|              |           |              |
|--------------|-----------|--------------|
| OUTSIDE      | 4,474,075 |              |
| ALLARDT      | 73,758    |              |
| JAMESTOWN    | 1,275,900 |              |
| COUNTY TOTAL |           | \$ 5,823,733 |

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## 1985 ASSESSMENT

### FRANKLIN COUNTY

|                |           |               |
|----------------|-----------|---------------|
| OUTSIDE        | 8,284,759 |               |
| COWAN          | 445,873   |               |
| DECHERD        | 840,260   |               |
| ESTILL SPRINGS | 812,795   |               |
| HUNTLAND       | 315,111   |               |
| TULLAHOMA      | 131,399   |               |
| WINCHESTER     | 2,449,933 |               |
| COUNTY TOTAL   |           | \$ 13,280,130 |

### GIBSON COUNTY

|              |           |               |
|--------------|-----------|---------------|
| OUTSIDE      | 9,326,768 |               |
| BRADFORD     | 416,528   |               |
| DYER         | 752,093   |               |
| GIBSON       | 458,164   |               |
| HUMBOLDT     | 3,931,738 |               |
| KENTON       | 264,773   |               |
| MEDINA       | 362,730   |               |
| MILAN        | 1,827,526 |               |
| RUTHERFORD   | 718,466   |               |
| TRENTON      | 2,159,363 |               |
| YORKVILLE    | 275,431   |               |
| COUNTY TOTAL |           | \$ 20,493,580 |

### GILES COUNTY

|              |           |               |
|--------------|-----------|---------------|
| OUTSIDE      | 9,864,288 |               |
| ARDMORE      | 116,241   |               |
| ELKTON       | 151,384   |               |
| LYNNVILLE    | 203,266   |               |
| MINOR HILL   | 186,478   |               |
| PULASKI      | 1,934,005 |               |
| COUNTY TOTAL |           | \$ 12,455,662 |

### GRAINGER COUNTY

|         |           |
|---------|-----------|
| OUTSIDE | 6,013,901 |
|---------|-----------|

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## 1985 ASSESSMENT

### GRAINGER COUNTY (CONT)

|              |           |    |           |
|--------------|-----------|----|-----------|
| BLAINE       | 13,122    |    |           |
| RUTLEDGE     | 1,120,466 |    |           |
| COUNTY TOTAL |           | \$ | 7,147,489 |

### GREENE COUNTY

|              |            |    |            |
|--------------|------------|----|------------|
| OUTSIDE      | 11,019,047 |    |            |
| BAILEYTON    | 335,355    |    |            |
| GREENEVILLE  | 6,431,629  |    |            |
| MOSHEIM      | 523,249    |    |            |
| TUSCULUM     | 82,696     |    |            |
| COUNTY TOTAL |            | \$ | 18,391,976 |

### GRUNDY COUNTY

|                   |           |    |           |
|-------------------|-----------|----|-----------|
| OUTSIDE           | 5,214,770 |    |           |
| ALTAMONT          | 168,038   |    |           |
| BEERSHEBA SPRINGS | 169,962   |    |           |
| COALMONT          | 407,040   |    |           |
| GRUETLI-LAAGER    | 734,372   |    |           |
| MONTEAGLE         | 356,679   |    |           |
| PALMER            | 67,256    |    |           |
| TRACY CITY        | 1,081,932 |    |           |
| COUNTY TOTAL      |           | \$ | 8,200,049 |

### HAMBLEN COUNTY

|              |           |    |           |
|--------------|-----------|----|-----------|
| OUTSIDE      | 4,669,571 |    |           |
| MORRISTOWN   | 4,639,547 |    |           |
| COUNTY TOTAL |           | \$ | 9,309,118 |

### HAMILTON COUNTY

|         |            |  |  |
|---------|------------|--|--|
| OUTSIDE | 26,120,071 |  |  |
|---------|------------|--|--|

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## 1985 ASSESSMENT

### HAMILTON COUNTY (CONT)

|                    |            |                |
|--------------------|------------|----------------|
| CHATTANOOGA        | 97,729,030 |                |
| COLLEGE DALE       | 1,403,991  |                |
| EAST RIDGE         | 2,907,379  |                |
| LAKE SITE          | 42,691     |                |
| LOOKOUT MOUNTAIN   | 749,569    |                |
| RED BANK-WHITE OAK | 6,641,174  |                |
| RIDGE SIDE         | 65,143     |                |
| SIGNAL MOUNTAIN    | 1,842,326  |                |
| SODDY-DAISY        | 4,220,551  |                |
| WALDEN             | 281,887    |                |
| COUNTY TOTAL       |            | \$ 142,003,812 |

### HANCOCK COUNTY

|              |           |              |
|--------------|-----------|--------------|
| OUTSIDE      | 2,865,043 |              |
| SNEEDVILLE   | 923,151   |              |
| COUNTY TOTAL |           | \$ 3,788,194 |

### HARDEMAN COUNTY

|                |           |               |
|----------------|-----------|---------------|
| OUTSIDE        | 7,735,048 |               |
| BOLIVAR        | 1,372,149 |               |
| GRAND JUNCTION | 450,698   |               |
| HICKORY VALLEY | 14,645    |               |
| HORNSBY        | 46,757    |               |
| MIDDLETON      | 624,333   |               |
| SAULSBURY      | 79,397    |               |
| SILERTON       | 3,506     |               |
| TOONE          | 41,204    |               |
| WHITEVILLE     | 410,551   |               |
| COUNTY TOTAL   |           | \$ 10,778,288 |

### HARDIN COUNTY

|               |            |  |
|---------------|------------|--|
| OUTSIDE       | 10,409,452 |  |
| MILLEDGEVILLE | 40,852     |  |
| SALTILLO      | 74,642     |  |
| SAVANNAH      | 2,424,156  |  |

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## 1985 ASSESSMENT

### HARDIN COUNTY (CONT)

COUNTY TOTAL

\$ 12,949,102

### HAWKINS COUNTY

|               |            |
|---------------|------------|
| OUTSIDE       | 10,246,521 |
| BULLS GAP     | 690,749    |
| CHURCH HILL   | 1,458,836  |
| KINGSPORT     | 360,139    |
| MOUNT CARMEL  | 509,849    |
| ROGERSVILLE   | 2,464,905  |
| SURGOINSVILLE | 398,449    |
| COUNTY TOTAL  |            |

\$ 16,129,448

### HAYWOOD COUNTY

|              |            |
|--------------|------------|
| OUTSIDE      | 12,531,849 |
| BROWNSVILLE  | 2,190,190  |
| STANTON      | 188,838    |
| COUNTY TOTAL |            |

\$ 14,910,877

### HENDERSON COUNTY

|                     |           |
|---------------------|-----------|
| OUTSIDE             | 4,211,681 |
| LEXINGTON           | 2,101,857 |
| PARKER'S CROSSROADS | 149,365   |
| SARDIS              | 247,905   |
| SCOTTS HILL         | 451,339   |
| COUNTY TOTAL        |           |

\$ 7,162,147

### HENRY COUNTY

|               |            |
|---------------|------------|
| OUTSIDE       | 10,499,215 |
| COTTAGE GROVE | 146,706    |
| HENRY         | 152,071    |

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## 1985 ASSESSMENT

### HENRY COUNTY (CONT)

|              |           |               |
|--------------|-----------|---------------|
| MCKENZIE     | 7,627     |               |
| PARIS        | 3,025,596 |               |
| PURYEAR      | 296,177   |               |
| COUNTY TOTAL |           | \$ 14,127,392 |

### HICKMAN COUNTY

|              |           |              |
|--------------|-----------|--------------|
| OUTSIDE      | 6,094,755 |              |
| CENTERVILLE  | 1,115,381 |              |
| COUNTY TOTAL |           | \$ 7,210,136 |

### HOUSTON COUNTY

|                 |           |              |
|-----------------|-----------|--------------|
| OUTSIDE         | 1,131,075 |              |
| EKIN            | 587,341   |              |
| TENNESSEE RIDGE | 365,502   |              |
| COUNTY TOTAL    |           | \$ 2,083,918 |

### HUMPHREYS COUNTY

|                  |           |               |
|------------------|-----------|---------------|
| OUTSIDE          | 5,984,370 |               |
| MCEWEN           | 769,580   |               |
| NEW JOHNSONVILLE | 1,068,966 |               |
| WAVERLY          | 2,782,569 |               |
| COUNTY TOTAL     |           | \$ 10,605,485 |

### JACKSON COUNTY

|              |           |              |
|--------------|-----------|--------------|
| OUTSIDE      | 3,400,281 |              |
| GAINESBORO   | 1,249,884 |              |
| COUNTY TOTAL |           | \$ 4,650,165 |

# COUNTY AND CITY DISTRIBUTION

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## 1985 ASSESSMENT

### JEFFERSON COUNTY

|                |           |               |
|----------------|-----------|---------------|
| OUTSIDE        | 8,360,240 |               |
| DANDRIDGE      | 869,812   |               |
| JEFFERSON CITY | 2,324,084 |               |
| NEW MARKET     | 1,481,753 |               |
| WHITE PINE     | 704,437   |               |
| COUNTY TOTAL   |           | \$ 13,740,326 |

### JOHNSON COUNTY

|               |           |              |
|---------------|-----------|--------------|
| OUTSIDE       | 2,442,631 |              |
| MOUNTAIN CITY | 1,364,824 |              |
| COUNTY TOTAL  |           | \$ 3,807,455 |

### KNOX COUNTY

|              |            |                |
|--------------|------------|----------------|
| OUTSIDE      | 43,324,963 |                |
| FARRAGUT     | 4,657,051  |                |
| KNOXVILLE    | 87,087,426 |                |
| COUNTY TOTAL |            | \$ 135,069,440 |

### LAKE COUNTY

|              |           |              |
|--------------|-----------|--------------|
| OUTSIDE      | 1,978,829 |              |
| RIDGELY      | 371,225   |              |
| TIPTONVILLE  | 972,754   |              |
| COUNTY TOTAL |           | \$ 3,322,806 |

### LAUDERDALE COUNTY

|         |           |  |
|---------|-----------|--|
| OUTSIDE | 2,515,112 |  |
| GATES   | 53,607    |  |
| HALLS   | 461,020   |  |
| HENNING | 136,943   |  |

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|                          |           | 1985 ASSESSMENT |            |
|--------------------------|-----------|-----------------|------------|
| <hr/>                    |           |                 |            |
| LAUDERDALE COUNTY (CONT) |           |                 |            |
| <hr/>                    |           |                 |            |
| RIPLEY                   | 760,857   |                 |            |
| COUNTY TOTAL             |           | \$              | 3,927,539  |
| <br>                     |           |                 |            |
| LAWRENCE COUNTY          |           |                 |            |
| <hr/>                    |           |                 |            |
| OUTSIDE                  | 8,192,242 |                 |            |
| ETHRIDGE                 | 240,731   |                 |            |
| IRON CITY                | 28,541    |                 |            |
| LAWRENCEBURG             | 2,944,259 |                 |            |
| LORETTO                  | 850,766   |                 |            |
| ST. JOSEPH               | 383,563   |                 |            |
| COUNTY TOTAL             |           | \$              | 12,640,102 |
| <br>                     |           |                 |            |
| LEWIS COUNTY             |           |                 |            |
| <hr/>                    |           |                 |            |
| OUTSIDE                  | 3,542,784 |                 |            |
| HOMENWALD                | 833,685   |                 |            |
| COUNTY TOTAL             |           | \$              | 4,376,469  |
| <br>                     |           |                 |            |
| LINCOLN COUNTY           |           |                 |            |
| <hr/>                    |           |                 |            |
| OUTSIDE                  | 2,254,762 |                 |            |
| FAYETTEVILLE             | 1,285,123 |                 |            |
| PETERSBURG               | 19,923    |                 |            |
| COUNTY TOTAL             |           | \$              | 3,559,808  |
| <br>                     |           |                 |            |
| LOUDON COUNTY            |           |                 |            |
| <hr/>                    |           |                 |            |
| OUTSIDE                  | 6,895,710 |                 |            |
| GREENBACK                | 468,527   |                 |            |
| LENOIR CITY              | 2,551,779 |                 |            |
| LOUDON                   | 1,640,799 |                 |            |
| PHILADELPHIA             | 248,940   |                 |            |
| COUNTY TOTAL             |           | \$              | 11,805,755 |

# COUNTY AND CITY DISTRIBUTION

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## 1985 ASSESSMENT

### MCINN COUNTY

|              |            |               |
|--------------|------------|---------------|
| OUTSIDE      | 10,634,991 |               |
| ATHENS       | 4,998,536  |               |
| CALHOUN      | 327,064    |               |
| ENGLEWOOD    | 381,411    |               |
| ETOWAH       | 1,414,829  |               |
| NOTA         | 458,709    |               |
| COUNTY TOTAL |            | \$ 18,215,540 |

### MCNAIRY COUNTY

|                |           |               |
|----------------|-----------|---------------|
| OUTSIDE        | 9,930,847 |               |
| ADAMSVILLE     | 1,575,941 |               |
| BETHEL SPRINGS | 549,041   |               |
| EASTVIEW       | 282,758   |               |
| ENVILLE        | 32        |               |
| FINGER         | 78,643    |               |
| MICHIE         | 119,186   |               |
| MILLEDGEVILLE  | 340,537   |               |
| RAMER          | 183,298   |               |
| SELMER         | 2,829,691 |               |
| STANTONVILLE   | 33,833    |               |
| COUNTY TOTAL   |           | \$ 15,923,807 |

### MACON COUNTY

|                     |           |              |
|---------------------|-----------|--------------|
| OUTSIDE             | 5,916,915 |              |
| LAFAYETTE           | 1,536,479 |              |
| RED BOILING SPRINGS | 257,262   |              |
| COUNTY TOTAL        |           | \$ 7,710,656 |

### MADISON COUNTY

|              |            |               |
|--------------|------------|---------------|
| OUTSIDE      | 11,153,400 |               |
| JACKSON      | 16,676,962 |               |
| MEDON        | 63,592     |               |
| COUNTY TOTAL |            | \$ 27,893,954 |

# COUNTY AND CITY DISTRIBUTION

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## 1985 ASSESSMENT

### MARION COUNTY

|                    |           |               |
|--------------------|-----------|---------------|
| OUTSIDE            | 8,870,600 |               |
| JASPER             | 1,368,407 |               |
| KIMBALL            | 754,064   |               |
| MONTAGLE           | 185,888   |               |
| NEW HOPE           | 410,096   |               |
| ORME               | 22,904    |               |
| POWELLS CROSSROADS | 226,006   |               |
| RICHARD CITY       | 33,465    |               |
| SOUTH PITTSBURG    | 1,798,182 |               |
| WHITWELL           | 811,570   |               |
| COUNTY TOTAL       |           | \$ 14,481,182 |

### MARSHALL COUNTY

|              |           |              |
|--------------|-----------|--------------|
| OUTSIDE      | 3,140,464 |              |
| CHAPEL HILL  | 425,124   |              |
| CORNERVILLE  | 305,001   |              |
| LEWISBURG    | 2,143,421 |              |
| PETERSBURG   | 97,127    |              |
| COUNTY TOTAL |           | \$ 6,111,137 |

### MAURY COUNTY

|                |            |               |
|----------------|------------|---------------|
| OUTSIDE        | 19,707,429 |               |
| COLUMBIA       | 9,749,872  |               |
| MOUNT PLEASANT | 898,650    |               |
| SPRING HILL    | 462,704    |               |
| COUNTY TOTAL   |            | \$ 30,818,655 |

### MEIGS COUNTY

|              |           |              |
|--------------|-----------|--------------|
| OUTSIDE      | 1,958,204 |              |
| DECATUR      | 1,293,050 |              |
| COUNTY TOTAL |           | \$ 3,251,254 |

# COUNTY AND CITY DISTRIBUTION

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## 1985 ASSESSMENT

### MONROE COUNTY

|                |           |               |
|----------------|-----------|---------------|
| OUTSIDE        | 8,114,595 |               |
| MADISONVILLE   | 2,183,417 |               |
| SWEETWATER     | 1,869,242 |               |
| TELLICO PLAINS | 916,374   |               |
| VONOKE         | 398,476   |               |
| COUNTY TOTAL   |           | \$ 13,482,104 |

### MONTGOMERY COUNTY

|              |            |               |
|--------------|------------|---------------|
| OUTSIDE      | 14,352,725 |               |
| CLARKSVILLE  | 12,438,412 |               |
| COUNTY TOTAL |            | \$ 26,791,137 |

### MOORE COUNTY

|              |           |              |
|--------------|-----------|--------------|
| OUTSIDE      | 1,551,333 |              |
| LYNCHBURG    | 628,733   |              |
| COUNTY TOTAL |           | \$ 2,180,066 |

### MORGAN COUNTY

|                |            |               |
|----------------|------------|---------------|
| OUTSIDE        | 10,878,965 |               |
| OAKDALE        | 685,674    |               |
| OLIVER SPRINGS | 11,023     |               |
| WARTBURG       | 357,099    |               |
| COUNTY TOTAL   |            | \$ 11,932,761 |

### OBION COUNTY

|          |            |  |
|----------|------------|--|
| OUTSIDE  | 11,995,849 |  |
| HORNBEAK | 454,595    |  |
| KENTON   | 75,317     |  |
| OBION    | 416,730    |  |

# COUNTY AND CITY DISTRIBUTION

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## 1985 ASSESSMENT

### OBION COUNTY (CONT)

|                |           |               |
|----------------|-----------|---------------|
| RIVES          | 138,214   |               |
| SAMBURG        | 55,635    |               |
| SOUTH FULTON   | 275,056   |               |
| TRIMBLE        | 4,829     |               |
| TROY           | 664,123   |               |
| UNION CITY     | 3,383,649 |               |
| WOODLAND MILLS | 41,986    |               |
| COUNTY TOTAL   |           | \$ 17,505,983 |

### OVERTON COUNTY

|              |           |              |
|--------------|-----------|--------------|
| OUTSIDE      | 5,080,911 |              |
| LIVINGSTON   | 2,190,573 |              |
| COUNTY TOTAL |           | \$ 7,271,484 |

### PERRY COUNTY

|              |           |              |
|--------------|-----------|--------------|
| OUTSIDE      | 2,841,263 |              |
| LINDEN       | 585,198   |              |
| LOBELVILLE   | 1,559,507 |              |
| COUNTY TOTAL |           | \$ 4,985,968 |

### PICKETT COUNTY

|              |           |              |
|--------------|-----------|--------------|
| OUTSIDE      | 1,107,104 |              |
| BYRDSTOWN    | 313,603   |              |
| COUNTY TOTAL |           | \$ 1,420,707 |

### POLK COUNTY

|            |           |  |
|------------|-----------|--|
| OUTSIDE    | 7,948,329 |  |
| BENTON     | 937,634   |  |
| COPPERHILL | 1,230,350 |  |
| DUCKTOWN   | 131,924   |  |

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## 1985 ASSESSMENT

### POLK COUNTY (CONT)

#### COUNTY TOTAL

\$ 10,248,237

### PUTNAM COUNTY

OUTSIDE

5,599,549

ALGOOD

563,484

BAXTER

360,710

COOKEVILLE

6,748,283

MONTEREY

651,297

#### COUNTY TOTAL

\$ 13,923,323

### RHEA COUNTY

OUTSIDE

11,329,965

DAYTON

2,782,243

GRAYSVILLE

197,491

SPRING CITY

1,902,758

#### COUNTY TOTAL

\$ 16,212,457

### ROANE COUNTY

OUTSIDE

5,978,998

HARRIMAN

2,328,020

KINGSTON

1,144,880

OAK RIDGE

1,118,764

OLIVER SPRINGS

521,510

ROCKWOOD

1,939,713

#### COUNTY TOTAL

\$ 13,031,885

### ROBERTSON COUNTY

OUTSIDE

10,981,569

ADAMS

549,556

CEDAR HILL

146,793

# COUNTY AND CITY DISTRIBUTION

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## 1985 ASSESSMENT

### ROBERTSON COUNTY (CONT)

|              |           |               |
|--------------|-----------|---------------|
| CROSS PLAINS | 175,076   |               |
| GREENBRIER   | 998,463   |               |
| ORLINDA      | 50,332    |               |
| RIDGETOP     | 97,538    |               |
| SPRINGFIELD  | 2,807,184 |               |
| WHITE HOUSE  | 661,337   |               |
| COUNTY TOTAL |           | \$ 16,467,848 |

### RUTHERFORD COUNTY

|              |           |               |
|--------------|-----------|---------------|
| OUTSIDE      | 8,940,649 |               |
| EAGLEVILLE   | 240,558   |               |
| LAVERGNE     | 1,212,545 |               |
| MURFREESBORO | 7,845,391 |               |
| SMYRNA       | 2,999,913 |               |
| COUNTY TOTAL |           | \$ 21,239,056 |

### SCOTT COUNTY

|              |           |               |
|--------------|-----------|---------------|
| OUTSIDE      | 9,059,653 |               |
| HUNTSVILLE   | 470,286   |               |
| ONEIDA       | 1,755,622 |               |
| WINFIELD     | 814,237   |               |
| COUNTY TOTAL |           | \$ 12,099,798 |

### SEQUATCHIE COUNTY

|              |           |              |
|--------------|-----------|--------------|
| OUTSIDE      | 2,302,464 |              |
| DUNLAP       | 1,656,974 |              |
| COUNTY TOTAL |           | \$ 3,959,438 |

### SEVIER COUNTY

|         |           |  |
|---------|-----------|--|
| OUTSIDE | 3,650,820 |  |
|---------|-----------|--|

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## 1985 ASSESSMENT

### SEVIER COUNTY (CONT)

|                |           |              |
|----------------|-----------|--------------|
| GATLINBURG     | 1,663,288 |              |
| PIGEON FORGE   | 464,653   |              |
| PITTMAN CENTER | 81,100    |              |
| SEVIERVILLE    | 2,243,980 |              |
| COUNTY TOTAL   |           | \$ 8,103,841 |

### SHELBY COUNTY

|              |             |                |
|--------------|-------------|----------------|
| OUTSIDE      | 17,008,836  |                |
| ARLINGTON    | 1,253,152   |                |
| BARTLETT     | 6,873,992   |                |
| COLLIERVILLE | 2,640,951   |                |
| GERMANTOWN   | 5,716,790   |                |
| LAKELAND     | 240,452     |                |
| MEMPHIS      | 180,520,389 |                |
| MILLINGTON   | 3,260,139   |                |
| COUNTY TOTAL |             | \$ 217,514,701 |

### SMITH COUNTY

|                |           |              |
|----------------|-----------|--------------|
| OUTSIDE        | 4,990,334 |              |
| CARTHAGE       | 1,413,116 |              |
| GORDONSVILLE   | 534,280   |              |
| SOUTH CARTHAGE | 1,395,270 |              |
| COUNTY TOTAL   |           | \$ 8,333,000 |

### STEWART COUNTY

|                 |           |              |
|-----------------|-----------|--------------|
| OUTSIDE         | 3,296,850 |              |
| CUMBERLAND CITY | 584,727   |              |
| DOVER           | 1,105,961 |              |
| COUNTY TOTAL    |           | \$ 4,987,538 |

### SULLIVAN COUNTY

|         |            |  |
|---------|------------|--|
| OUTSIDE | 37,315,953 |  |
|---------|------------|--|

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## 1985 ASSESSMENT

### SULLIVAN COUNTY (CONT)

|              |            |               |
|--------------|------------|---------------|
| BLUFF CITY   | 973,892    |               |
| BRISTOL      | 18,152,800 |               |
| KINGSPORT    | 22,537,497 |               |
| COUNTY TOTAL |            | \$ 78,960,142 |

### SUMNER COUNTY

|                |           |               |
|----------------|-----------|---------------|
| OUTSIDE        | 8,482,086 |               |
| GALLATIN       | 2,013,241 |               |
| GOODLETTSVILLE | 143,307   |               |
| HENDERSONVILLE | 2,873,893 |               |
| MILLERSVILLE   | 37,685    |               |
| MITCHELLVILLE  | 62,332    |               |
| PORTLAND       | 1,537,295 |               |
| WESTMORELAND   | 397,539   |               |
| WHITE HOUSE    | 336,243   |               |
| COUNTY TOTAL   |           | \$ 15,883,621 |

### TIPTON COUNTY

|              |           |               |
|--------------|-----------|---------------|
| OUTSIDE      | 9,423,445 |               |
| ATOKA        | 125,975   |               |
| BRIGHTON     | 194,821   |               |
| BURLISON     | 95,217    |               |
| COVINGTON    | 2,797,857 |               |
| GARLAND      | 82,414    |               |
| GILT EDGE    | 63,685    |               |
| MASON        | 241,737   |               |
| MUNFORD      | 656,325   |               |
| COUNTY TOTAL |           | \$ 13,681,476 |

### TROUSDALE COUNTY

|              |           |              |
|--------------|-----------|--------------|
| OUTSIDE      | 4,360,511 |              |
| HARTSVILLE   | 1,173,985 |              |
| COUNTY TOTAL |           | \$ 5,534,496 |

# COUNTY AND CITY DISTRIBUTION

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## 1985 ASSESSMENT

### UNICOI COUNTY

|              |           |    |           |
|--------------|-----------|----|-----------|
| OUTSIDE      | 2,131,703 |    |           |
| ERWIN        | 2,349,185 |    |           |
| COUNTY TOTAL |           | \$ | 4,480,888 |

### UNION COUNTY

|              |           |    |           |
|--------------|-----------|----|-----------|
| OUTSIDE      | 2,345,670 |    |           |
| LUTTRELL     | 198,079   |    |           |
| MAYNARDVILLE | 1,316,502 |    |           |
| COUNTY TOTAL |           | \$ | 3,860,251 |

### VAN BUREN COUNTY

|              |           |    |           |
|--------------|-----------|----|-----------|
| OUTSIDE      | 1,043,489 |    |           |
| SPENCER      | 410,231   |    |           |
| COUNTY TOTAL |           | \$ | 1,453,720 |

### WARREN COUNTY

|              |           |    |            |
|--------------|-----------|----|------------|
| OUTSIDE      | 6,146,829 |    |            |
| CENTERTOWN   | 274,783   |    |            |
| MCMINNVILLE  | 6,083,518 |    |            |
| MORRISON     | 138,872   |    |            |
| VIOLA        | 42,303    |    |            |
| COUNTY TOTAL |           | \$ | 12,686,305 |

### WASHINGTON COUNTY

|              |            |    |            |
|--------------|------------|----|------------|
| OUTSIDE      | 11,492,370 |    |            |
| JOHNSON CITY | 26,366,804 |    |            |
| JONESBORO    | 1,583,286  |    |            |
| COUNTY TOTAL |            | \$ | 39,442,460 |

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## 1985 ASSESSMENT

### WAYNE COUNTY

|              |           |               |
|--------------|-----------|---------------|
| OUTSIDE      | 9,595,651 |               |
| CLIFTON      | 244,565   |               |
| COLLINWOOD   | 550,594   |               |
| WAYNESBORO   | 1,378,229 |               |
| COUNTY TOTAL |           | \$ 11,769,039 |

### WEAKLEY COUNTY

|              |           |              |
|--------------|-----------|--------------|
| OUTSIDE      | 5,270,986 |              |
| DRESDEN      | 955,517   |              |
| GLEASON      | 257,479   |              |
| GREENFIELD   | 517,783   |              |
| MCKENZIE     | 12,556    |              |
| MARTIN       | 2,002,185 |              |
| SHARON       | 361,507   |              |
| COUNTY TOTAL |           | \$ 9,378,013 |

### WHITE COUNTY

|              |           |              |
|--------------|-----------|--------------|
| OUTSIDE      | 4,937,659 |              |
| DOYLE        | 266,364   |              |
| SPARTA       | 2,455,486 |              |
| COUNTY TOTAL |           | \$ 7,659,509 |

### WILLIAMSON COUNTY

|              |            |               |
|--------------|------------|---------------|
| OUTSIDE      | 12,708,051 |               |
| BRENTWOOD    | 22,106,838 |               |
| FAIRVIEW     | 994,477    |               |
| FRANKLIN     | 4,808,126  |               |
| SPRING HILL  | 1,021      |               |
| COUNTY TOTAL |            | \$ 40,618,513 |

### WILSON COUNTY

|         |           |  |
|---------|-----------|--|
| OUTSIDE | 9,424,717 |  |
|---------|-----------|--|

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## 1985 ASSESSMENT

WILSON COUNTY (CONT)

LEBANON

3,121,517

MOUNT JULIET

1,359,908

WATERTOWN

209,531

COUNTY TOTAL

\$ 14,115,673

GRAND TOTAL ASSESSMENT

\$ 1,828,802,969